APPROPRIATION ACCOUNTS

OF THE

CENTRAL GOVERNMENT (CIVIL)

AND THE

REPORT

OF THE ACCOUNTANT GENERAL,

CENTRAL REVENUES THEREON

FOR THE YEAR

1928-29

Compiled by
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Table of Contents.

	Page.
Prefatory Remarks	iii—iv
Chapter I.—Introductory	1
Chapter II.—Changes of the year under report	4
Chapter III.—General Review of the Results of Appropriation Audit	8
Chapter IV.—Points outstanding from previous Reports	32
Chapter V.—Appropriation Accounts with comments thereon	40
Index	675

PREFATORY REMARKS.

This report deals mainly with grants for Civil expenditure of the Central Government (excluding Railway and Posts and Telegraphs transactions). It also deals with grants for expenditure in England incurred by the Secretary of State and the High Commissioner for India and with the grants for certain debt heads for which definite grants have been sanctioned. The transactions to which these appropriation accounts pertain are dealt with by the different Civil Account and Audit offices in India and by the Accounting Officers and the Auditor in London. The Accountant General, Central Revenues, consolidates all the accounts, and thus the Report presents in one place a record of, and, where necessary, a commentary on, all the Civil transactions relating to the Central Government (excluding Railway and Posts and Telegraphs transactions), so as to facilitate consideration by the Committee on Public Accounts and the Finance Department.

Where accounts have been separated from audit, the appropriation accounts are prepared by the separate accounting officers of the departments. These appropriation accounts are received through the Audit Officers concerned who endorse a certificate of correctness as a result of their test-audit.

2. In respect of the transactions not audited by the Accountant General, Central Revenues, the part played by him, it may be observed, is primarily one of consolidation, though, in the process, and in order to provide a co-ordinating influence and secure a certain uniformity of treatment, he is compelled to edit the material furnished to him and often to enter into protracted correspondence with various officers.

3. Where accounts have been separated from audit, financial irregularities may fall into different categories, *e.g.*,—

(i) Those discovered by accounts and pursued by accounts (P).

(ii) Those discovered by accounts and pursued by audit (Q).

(iii) Those discovered by audit and pursued by accounts (R).

(iv) Those discovered by audit and pursued by audit (S).

(v) Those discovered and pursued more or less simultaneously both by audit and accounts (T).

It has been decided that all irregularities of an important nature should be mentioned in the Report on the Appropriation Accounts, irrespective of the agency which discovered or pursued them. In order to prevent all possibility of misconception as to the source from which the subject matter of the cases of financial irregularity included in this Report has been derived, the relevant paragraphs of the comments below the appropriation accounts have been distinguished by the guide letters as noted above.

4. The Report contains five main chapters, *viz.*, (i) Introductory, (ii) Changes of the year under report, (iii) General review of the results of Appropriation Audit, (iv) Points outstanding from previous Reports and (v) Appropriation Accounts with comments thereon. The new arrangement of material in the Report has been described in Chapter II.

5. A general index has been appended to the Report.

6. The Public Accounts Committee in their report on the account of 1924-25 commented on the size of the Accountant-General's report and expressed a desire that it be reduced. In view of the change in the form of the Appropriation Accounts referred to in Chapter II it has not been possible to make any reduction in the size of the report, but the suggestion made last year to remove the commercial accounts to a self-contained appendix to the report has been carried out. A separate Appendix dealing with all the Central Government concerns under the audit of the Commercial Audit Branch has accordingly been prepared by the Director of Commercial Audit. (See paragraph 7, Chapter II.)

J. G. BHANDARI,
Accountant-General,
Central Revenues.

NEW DELHI;
The 11th March 1930.

CHAPTER I.—INTRODUCTORY.

1. *Object of the Report.*—The object of the Appropriation Accounts and the Report thereon is to present the audited accounts of all the expenditure of the year, whether voted or non-voted, in the form of a separate appropriation account for each grant, with the more important observations which the audit officers consider it necessary to make as a result of audit investigation. The report constitutes the "Appropriation Accounts of the Governor General in Council and the Report of the Audit Officer thereon" mentioned in Rule 51 of the Indian Legislative Rules; it is submitted to the Committee on Public Accounts by the Auditor General in India with such comments as he may think fit to make. A copy of the report is also forwarded by the Auditor General to the Secretary of State through the Governor General in Council, as required under the statutory rules, with his detailed comments on the report and other comments of a general nature.

The procedure connected with the Report and the disposal of it completes the system of Parliamentary control over expenditure as introduced by the reformed constitution.

2. *Constitution and Functions of the Committee on Public Accounts.*—This Committee is a statutory body, constituted in pursuance of Rule 51 of the Indian Legislative Rules, for the purpose of dealing with the Audit and Appropriation Accounts of the Central Government (now called the "Appropriation Accounts of the Central Government and the Audit Officer's Report thereon") and such other matters as the Finance Department may refer to the Committee. It consists of not more than twelve members, including the Chairman, of whom not less than two-thirds are elected by the non-official members of the Legislative Assembly and the remaining members are nominated by the Governor General. The Hon'ble the Finance Member is the Chairman of the Committee and, in the case of an equality of votes on any matter, has a second or casting vote. The Auditor General in India and certain Audit Officers are usually invited to assist in the deliberations of the Committee.

In scrutinising the Appropriation Accounts of the Central Government and the Audit Officer's Report thereon, it is the duty of the Committee to satisfy itself that the money voted by the Assembly has been spent within the scope of the demand granted by the Assembly. It is also the duty of the Committee to bring to the notice of the Assembly :—

(i) every re-appropriation from one grant to another grant;

(ii) every re-appropriation within a grant which is not made in accordance with the rules prescribed by the Finance Department; and

(iii) all expenditure which the Finance Department has requested should be brought to the notice of the Assembly.

The Committee is entitled to offer criticism and recommendations upon any matter discussed in the Report or in the Auditor General's forwarding comments, whether such matter concerns the accounts of expenditure, voted or non-voted, or those of receipts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item or to issue an order. It can only call attention to an irregularity or to failure to deal with it adequately, and express its opinion thereon and record its findings and recommendations.

3. *General Remarks.*—It should be borne in mind, in considering these Appropriation Accounts and the Report thereon, that whilst they are framed on the best information available, and, in the great majority of cases, after communication with the Departments concerned, they are necessarily prepared before the Departmental witnesses have been examined, and that they do not possess the same degree of authority or finality as the Report ultimately presented to the Legislative Assembly by its own Committee on Public Accounts after hearing evidence on the points raised herein. It may also be remembered that they necessarily deal only with the small percentage of cases which are important enough to require comment or investigation, and afford no indication of the standard attained in the administration of public expenditure taken as a whole.

4. *Distinction between matters relating to voted and non-voted subjects.*—A distinction has been maintained in this report between voted and non-voted subjects, and the non-voted figures in the appropriation accounts have been printed in italics.

5. *Demands for Grants.*—Under the Government of India Act the proposals of the Governor General in Council in respect of moneys required for expenditure under certain heads are submitted to the vote of the Legislature. These proposals in connection with the votable part of the Budget are presented in the form of Demands which, when accepted, become Grants available for expenditure within the scope of the Demand. It is for the Hon'ble the Finance Member to settle the form in which the Demands should be presented, but ordinarily a separate Demand is proposed for each Department of Government. Each Demand contains, first, a statement of the total amount required, then, details by the sub-heads under which the Grant will be accounted for by the Department concerned, and lastly, a detailed estimate under each sub-head divided into items.

6. *Appropriation Accounts.*—For purposes of financial control, the grants sanctioned by the Legislative Assembly for voted expenditure and the appropriations made by the Finance Department for non-voted expenditure are divided into sub-heads which have been adopted in the appropriation accounts. The appropriation accounts exhibit in detail the excesses and savings under individual sub-heads with reference to which financial control was exercised during the year. The excesses and savings have been explained under the appropriation accounts where necessary and possible.

In a few cases the expenditure exhibited in the appropriation accounts, has not been accepted by the Controlling Officers, who were invited to furnish explanations of variations between the sanctioned grants and the actual expenditure under each sub-head. It was not possible to reconcile the discrepancies after the accounts of the year had been closed. The report is based on the booked figures of the account offices concerned and it may be necessary in those few cases where figures have not been reconciled with the departmental figures, that the explanations of variations may require some modification as a result of information that may be placed before the Committee on Public Accounts by official witnesses.

CHAPTER II.—CHANGES OF THE YEAR UNDER REPORT.

7. *Changes in the form of Accounts and Report.*—In paragraph 7 on page 4 of the previous report certain changes introduced in that report were briefly mentioned. These changes consisted mainly in the rearrangement of chapters dealing with the report on the accounts. The accounts portion was left untouched. In this report the Appropriation Accounts have been exhibited in a new form prescribed by the Auditor General and agreed to by the Government of India, Finance Department. The main feature of the new form is that variations between (1) Expenditure and Grant or Appropriation (original and supplementary) and (2) Expenditure and net grant or appropriation including reappropriations sanctioned by subordinate controlling authorities have been shown side by side. The explanation of variations has been inserted immediately below each sub-head instead of in footnotes, as was done in previous years. The uncovered excesses which used to be mentioned in the explanatory notes in previous years appear in column 6 of the Appropriation Accounts in the year under report. The figures in column 5 comprise all reappropriations and withdrawals sanctioned, in the case of voted grants, by the executive authorities and in the case of non-voted appropriations, by all authorities other than the Finance Department. Surrenders of voted grants accepted by the Finance Department are also included in the figure in column 5. The explanatory notes continue to refer, when not otherwise qualified, to the difference between the final grant or appropriation (column 2) and the actual expenditure (column 3).

Another important change is the elimination, from this report, of all accounts, prepared in the Commercial form, relating to Central (Civil) concerns under the audit of the Commercial Audit Branch. The Public Accounts Committee in paragraph 44 of their Report on the accounts of 1927-28 recommended that, in the case of commercial undertakings, there should be an annexe to the Appropriation Accounts reviewing the general results of the working of the undertakings on the basis of the latest figures available and giving a general account of the business. The Government of India have accepted the recommendation of the Committee and have decided that for the year 1928-29 the Director of Commercial Audit should prepare the report and from 1929-30 onwards the reports should be prepared by the officers responsible for the management of the concerns and submitted to the Director of Commercial Audit who will be responsible for checking the figures in the reports which will then be incorporated in a printed volume and laid before the Public Accounts Committee. As a result of this decision the accounts relating to the Commercial undertakings together with all comments and observations including financial irregularities, have not been included in the present report. They are being incorporated in a separate appendix to be published by the Director of Commercial Audit.

8. *Cases in which approval of the Standing Finance Committee is necessary, but has not actually been obtained.*—There are no such cases.

9. *Accounts of Aided Institutions.*—An additional account relating to the Bose Research Institute, Calcutta, has been appended to the appropriation account for Grant No. 53—Other Scientific Departments *vide* Important Comments under the appropriation account.

There are no accounts of any other Grant-in-aid Institution under the audit of the Accountant General, Central Revenues, for exhibition in the appropriation accounts, so far as known at present.

10. *Changes in the number of Grants or Appropriations.*—The following new Grant opened in 1927-28 was discontinued in 1928-29 :—

41-A.—GENERAL ADMINISTRATION—MISCELLANEOUS.

11. *New sub-heads.*—The new sub-heads opened in the Appropriation Accounts which did not appear in the Book of Demands for the year have been approved by the Finance Department.

12. *Accounts Classification.*—The following are the more important changes in classification :—

(i) *Treatment of gross and net grants in the Demands for Grants for 1928-29.*—The whole question whether grants sanctioned by the Legislature should be for *gross* or for *net* expenditure, where recoveries are taken in reduction of expenditure, was considered by the Government of India from the constitutional and the accounting point of view. In November 1927 the Government of India ordered that under the rules for regulating the exhibition of recoveries of expenditure in Government Accounts (issued by the Auditor General in exercise of powers conferred upon him by rule 20 of the Auditor General's Rules) the recoveries from private persons or bodies (including Local Funds, Indian States and Governments outside India) should, as a general rule, be treated as revenue and not as deduction from expenditure subject to certain exceptions.

The revised system of accounting was introduced in the Demands for grants with effect from the financial year 1928-29. See also Paragraph 42.

(ii) All expenditure on petty constructions and repairs of civil buildings under the administrative control of the Departments hitherto charged to "contingencies" has been adjusted under the minor head "Works" under Major head concerned.

(iii) The incidence of the cost of His Excellency the Commander-in-Chief's residence was changed from "41—Civil Works" to "57—Delhi Capital Outlay".

(iv) The cost of establishment of the Land and Development Department was debited to the Area Grant for Delhi instead of to Grant No. 92—Delhi Capital Outlay, as hitherto.

(v) The Central Publication Branch having been declared to be a "Commercial Department" with effect from 1st April 1928, the cost of all publications distributed free by non-Commercial Departments is being debited to the departments concerned instead of to the budget head "46—Stationery and Printing".

(vi) The cost of copies of the Appropriation Accounts and Report thereon relating to Bihar and Orissa has been adjusted under "23—Audit—Contingencies", instead of under "46—Stationery and Printing"—where the provision was originally made in the budget.

(vii) The recoveries on account of despatch charges, which were previously adjusted by deduction from expenditure, *viz.*, "3—Salt—Northern India Salt Revenue—Weighment—Supplies and Services—Deduct—Recoveries on account of despatch charges" were treated as Receipts.

(viii) Ration allowances paid to maternity pupil nurses in the Lady Curzon Hospital, Bangalore, hitherto shown under "Appropriation—Bangalore—Account III—Medical and Public Health—A3—Allowances and Honoraria" were transferred to Grant No. "73—Refunds—H—other Refunds—H 13 Medical—Non-voted" as the payments were in effect refunds of recoveries made for the purpose.

13. *Changes in classification from Non-voted to Voted.*—It was decided that the expenditure in Aden under the head "27—Ports and Pilotage—Central" should be treated as "Civil" expenditure and not as "Political". The various provisions relating to Aden under that head were, therefore, treated as "Votable" in the accounts for 1928-29.

14. *Changes in the classification of expenditure from Provincial to Central.*—(i) From 1st October 1928, the control of the Excise Administration in the Western India States Agency was transferred from the Government of Bombay to the Hon'ble the Agent to the Governor General in the States of Western India. The receipts and expenditure in connection with "Excise" in that Agency are, therefore, now being classified under "Central".

(ii) During 1928-29 the Government of India accepted as a debit against Central Revenues, the cost of pensions sanctioned before 1st April 1921 and disbursed from Political treasuries in the Bombay Presidency, which had so far been treated as Provincial. The calculations were taken back to 1st April 1921 except in regard to pensions paid from the Kathiawar and Banas Kantha treasuries in which case they were taken from 10th October 1924. the date from which the Government of India took direct responsibility for these areas.

(iii) The superannuation pensionary charges paid from the Kashmir Residency from August 1928 were charged to "Central" instead of to "Provincial".

(iv) Consequent on the declaration of the Chittagong Port as a Major Port, the Government of India agreed to bear all running expenses of the motor launch "Kismet" pending its transfer to the Central Government.

15. *Changes in classification which affected estimates.*—The following are some of the instances of this kind which have been noticed in the year under report :—

Grant 44—C. 3, Grant 46—D. 9, Grant 51—E. 2, Grant 57—C. 4 and M. 2, Grant 67—C. 4, Grant 69—A. 3 (voted), Grant 70—A. (voted), Grant 74—Account V, E. 5 and Grant 92—A. 2 and I.

It is hoped that in future changes in classification likely to affect the estimates will not ordinarily be made during the course of a year.

CHAPTER III.—GENERAL REVIEW OF THE RESULTS OF APPROPRIATION AUDIT.

16. *Outturn of the year.*—The following statement compares the total grants or appropriations with the total expenditure :—

	Expenditure charged to Revenue.		Expenditure charged to Capital.		Disbursements of Loans and Advances.	Total.		Grand Total.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amounts originally sanctioned .	15,02,30,589	25,37,57,000	2,09,78,000	2,24,54,000	9,94,38,000	27,06,46,589	27,62,11,000	54,68,57,589
Supplementary grants or appropriations	55,48,000	94,55,934	8,07,000	— 2,12,04,463	4,31,14,000	4,94,69,000 *	—1,17,48,529	3,77,20,471
Total Grants .	15,57,78,589	26,32,12,934	2,17,85,000	12,49,537	14,25,52,000	32,01,15,589	26,44,62,471	58,45,78,060
Total Expenditure .	14,46,60,309	26,19,85,137	1,72,77,404	12,14,053	14,30,21,524	30,49,59,237	26,31,99,190	56,81,58,427
Excess (plus) Saving (minus) .	—1,11,18,280	—12,27,797	—45,07,596	—35,484	+4,69,524	—1,51,56,352	—12,63,281	—1,64,19,633

	Rs.
* Voted by the Legislative Assembly in September 1928	7,78,000
" " " " February 1929	4,86,91,000
	4,94,69,000

17. *Savings.*—The percentage of total saving in the *voted* section is 4·73 against 6·24 in 1927-28 and 12·25 in 1926-27. About 4·12 per cent. of the *grants* was surrendered during the year 1928-29. The unsurrendered lapsed amount was therefore ·61 per cent. of the total grants. The percentages of savings under the three categories mentioned in the statement in the previous paragraph compare as follows for the four years ending 1928-29.

	1925-26.	1926-27.	1927-28.	1928-29.
Revenue expenditure . .	6·88	8·41	6·34	7·14
Capital expenditure . .	31·78	29·84	41·34	20·69
Loans and Advances . .	36·71	16·0[illegible]	0·15	.33 (excess)

The improvement in the combined percentage of the year under review (4·73 against 6·24 in the preceding year) is mainly due to smaller savings under Capital expenditure. Assuming that the excess under the Loans head, which was mainly due to the grant of advances to the Government of the United Provinces *vide* Sub-head A. 1 in the Appropriation Account for Grant No. 94, had not occurred during the year, the combined percentage of saving would, have been 4·88 still indicating a decided improvement over that of the last year.

Improvement is also noticeable in the case of the Non-voted appropriations. The total saving amounted to Rs. 12,63,281 against the sanctioned appropriation of Rs. 26,44,62,471. The saving in the total non-voted appropriation is ·48 per cent. during the year under review against excess of ·85 per cent. in 1927-28 and saving of 1·88 per cent. in 1926-27. If the net amount of Rs. 1,17,48,529 surrendered from the total non-voted appropriations, which has gone to reduce the original appropriations, is taken into account, the saving would have been Rs. 1,30,11,810 against the original appropriation of Rs. 27,62,11,000, so that the percentage of saving would have been 4·71. This percentage almost equals the percentage in the Voted section.

18. Savings occurred under 69 out of 76 *voted* grants. A list of the more important savings under voted grants is given below. Remarks on these savings have been offered, where necessary, in the notes or comments on individual Appropriation Accounts :—

No. and name of grant.	Original Grant.	Supplementary grant.	Final grant.	Expenditure.	Saving.	Percentage of saving.
	Rs.	Rs.	Rs.	Rs.	Rs.	
19 Opium . . .	79,73,000	..	79,73,000	53,14,354	26,58,646	33·34
20 Stamps . . .	13,000	2,99,000(*a*)	2,22,000	1,26,557	95,443	42·99
28 Executive Council .	81,000	..	81,000	63,077	17,923	22·12
29 Legislative Bodies .	4,87,000	50,000(*b*)	5,37,000	3,85,524	1,51,476	28·20

	Rs.
(*a*) Voted by the Legislative Assembly on 21st September 1928	1,85,000
" " " on 18th February 1929	24,000
	2,09,000

(*b*) Voted by the Legislative Assembly on 18th February 1929.

No. and name of grant.	Original Grant.	Supplementary grant.	Final grant.	Expenditure.	Saving.	Percentage of saving.
	Rs.	Rs.	Rs.	Rs.	Rs.	
31 Home Department .	6,45,000	..	6,45,000	5,70,795	74,205	11·50
33 Legislative Department . . .	5,70,000	..	5,70,000	4,83,620	86,380	15·15
38 Army Department .	5,71,000	..	5,71,000	5,03,011	67,989	11·90
45 Ports and Pilotage .	20,70,000	..	20,70,000	14,83,654	5,86,346	28·32
49 Botanical Survey .	4,51,000	..	4,51,000	3,87,436	63,564	14·09
61 Commercial Intelligence and Statistics	3,09,000	..	3,09,000	2,66,054	42,946	13·89
62 Emigration—Internal	36,000	..	36,000	30,913	5,087	14·13
78 Andamans and Nicobar Islands . .	42,92,000	..	42,92,000	35,39,876	7,52,124	17·52
83 Expenditure in England under the control of the High Commissioner for India . . .	37,80,000	..	37,80,000	30,70,763	7,09,237	18·76
90 Capital outlay on Vizagapatam Harbour . . .	47,53,000	..	47,53,000	29,23,364	18,29,636	38·49
92 Delhi Capital Outlay . . .	1,38,39,000	..	1,38,39,000	1,15,46,778	22,92,222	16·56
93 Interest free advances . . .	93,95,000	..	93,95,000	75,28,045	18,66,955	19·87

19. The following table showing the percentage of savings for certain *voted* grants for the preceding three years will be of interest as indicating a tendency to over-budgeting on the part of some Departments :—

Name of grant.	1925-26.	1926-27.	1927-28.	1928-29.
Stamps	29·87	Excess.	21·86	42·99
Ports and Pilotage . .	4·96	19·25	16·41	28·32
Botanical Survey . . .	24·09	47·33	17·65	14·09
Andamans and Nicobar Islands.	14·13	9·04	11·93	17·52
Expenditure in England under the control of the High Commissioner.	39·86	15·20	37·33	18·76
Capital Outlay on Vizagapatam Harbour.	28·41	34·57	26·33	38·49
Delhi Capital Outlay . .	36·45	43·37	40·02	16·53

20. Savings occurred under 60 out of 75 non-voted Appropriations. A list of the more important savings under *non-voted* Appropriations is given below. Remarks on these savings have been offered in the Notes or Comments on individual Appropriation Accounts, where necessary :—

No. and name of Appropriations.	Original Appropriation.	Supplementary Appropriation.	Final Appropriation.	Expenditure.	Saving.	Percentage of saving.
	Rs.	Rs.	Rs.	Rs.	Rs.	
36. Separation of Accounts from Audit	43,000	..	43,000	36,604	6,396	14·87
54. Education . .	1,000	18,493	19,493	14,393	5,100	26·16
64. Joint Stock Companies . .	4,000	..	4,000	780	3,220	80·50
89. Capital Outlay on Currency Note Printing Press .	7,000	—1,000	6,000	480	5,520	92·00

21. *Excesses.*—The following statement shows the excesses over *voted* grants, which require the sanction of the Legislative Assembly :—

No. and name of Grant.	Original grant.	Supplementary Grant.	Total Grant.	Actual expenditure.	Excess.	Percentage of Excess.
	Rs.	Rs.	Rs.	Rs.	Rs.	
22. Irrigation, Navigation, etc., Works—charged to Revenue	16,61,000	..	16,61,000	17,36,509	75,509	4·54
32. Public Service Commission . .	1,17,000	..	1,17,000	1,20,898	3,898	3·33
41. Payments to Provincial Governments, etc. . .	1,28,000	..	1,28,000	1,28,107	107	·08
48. Geological Survey .	2,12,000	..	2,12,000	2,13,708	1,708	·80
72A.—Miscellaneous adjustments between the Central and Provincial Governments .	..	1,08,000	1,08,000	1,08,059	59	·05
91. Commuted value of Pensions .	21,34,000	4,76,000	26,10,000	29,13,702	3,03,702	11·63
94. Loans and Advances bearing interest .	9,00,43,000	4,31,14,000	13,31,57,000	13,54,93,479	23,36,479	1·75

22. *Excesses.*—The following statement shows the excesses over *non-voted* appropriations which require the sanction of the Finance Department.

No. and name of appropriation	Original appropriation.	Supplementary appropriation.	Total appropriation.	Actual expenditure.	Excess.	Percentage of Excess.
	Rs.	Rs.	Rs.	Rs.	Rs.	
16 Customs	14,49,000	5,25,501	19,74,501	19,78,173	4,072	[illegible]
18 Salt ...	41,07,000	42,500	41,65,000	44,76,119	27,019	61
20 Stamps	...	...	...	267	267	...
22 Irrigation etc.—Works—charged to Revenue .	14,95,000	—15,700	14,82,500	14,88,761	6,261	[illegible]
25 Interest on Ordinary Debt etc	7,62,00,000	43,13,000	8,05,03,000	8,18,72,170	13,69,170	1·69
31 Home Department	8,75,000	—8,071	8,43,029	8,54,134	1,105	[illegible]
42 Audit	6,45,000	—23,140	6,41,860	6,65,175	23,315	[illegible]
47 Agriculture	2,47,000	—21,400	2,21,600	2,38,472	17,872	6·15
68 Mint	1,17,000	—12,200	1,04,800	1,05,011	211	[illegible]
69 Civil Works .	12,04,000	—73,000	11,23,000	13,24,139	2,01,139	17·81
75 Baluchistan .	42,22,000	32,770	42,55,570	42,71,693	16,123	[illegible]
Political	89,12,000	3,28,258	92,40,258	93,90,083	1,49,731	[illegible]
80 Irrigation Works etc.—Not charged to Revenue	...	...	...	2,490	2,490	...
92 Delhi Capital Outlay	5,74,000	—2,143	5,10,257	5,11,731	1,214	[illegible]

23. During the year under review the number of cases in which the expenditure has exceeded the total grant is 7 in the case of Voted Grants, and 14 in the case of Non-voted Appropriations.

The following statement compares the number of excess grants or appropriations required for 1928-29 with the number of grants or appropriations for the previous four years :—

Year.	Total number of Grants or Appropriations.		Number of Grants or Appropriations in which excess occurred.	
	Voted.	Non-voted.	Voted.	Non-voted.
1924-25	61	60	10	11
1925-26	71	69	13	16
1926-27	76	72	11	13
1927-28	77	75	6	18
1928-29	76	75	7	14

The total amount of excess during 1928-29 in the case of Voted Grants which requires the sanction of the Legislative Assembly works out to Rs. 27,21,462 against Rs. 8,80,652 in 1927-28. The excess of Rs. 23,36,479 which occurred under Grant No. "94 Loans and Advances bearing interest" is mainly responsible for the increase in the amount of excess during the year under review.

24. *Surrender from Voted Grants.*—Out of the total voted saving of Rs. 1,51,56,352 against the total Voted grant of Rs. 32,01,15,589, a sum of Rs. 1,31,90,428 was surrendered to Government. Column 5 of the "Grand Summary of Appropriation Accounts by Grants" appended at the beginning of "Chapter V—Appropriation Accounts with Comments thereon" exhibits the amount of surrender accepted by the Government of India, Finance Department against each Grant. It will be noticed that in some cases the total amounts surrendered exceeded the total savings that ultimately accrued under the Grants concerned, while in a few other cases amounts were surrendered although the actual expenditure resulted in excesses over the sanctioned grants.

Instances of such surrenders are given below :—

(i) *Surrenders in excess of total savings* :—

No. and Name of Grant.	Saving. Rs.	Amount Surrendered. Rs.
40—Central Board of Revenue	12,775	12,960
69—Civil Works	12,93,257	16,63,000
89—Capital outlay on Currency Note Printing Press ..	3,466	50,000

(ii) *Surrenders of anticipated savings under certain Grants where no savings actually accrued, the surrenders had therefore, the effect of augmenting the excesses under the Grants* :—

No. and Name of Grant.	Excess. Rs.	Amount Surrendered. Rs.
2[illegible]—Irrigation etc.—Charges to Revenue	75,509	73,000
32—Public Service Commission	3,898	6,000
94—Loans and Advances bearing interest	23,36,479	16,28,000

Although it is true that in respect of the items referred to in (i) above the surrenders cannot be considered to have the effect of reducing the grants by more than the savings which actually accrued and that in respect of the items referred to in (ii) above the amounts of surrenders were ineffective, instances of such surrenders would seem to indicate that the progress of expenditure was not closely watched by the authorities concerned.

(iii) *In the following cases small amounts were surrendered although large savings eventually accrued under the Grants* :—

No. and Name of Grants.	Amount surrendered. Rs.	Final saving after surrender. Rs.
16—Customs	14,070	1,67,969
17—Taxes on Income	6,800	67,225
18—Salt	28,910	2,70,846
20—Stamps	9,000	86,443
20[illegible]—Interest on Miscellaneous Obligations	395	32,991
29—Legislative Bodies	12,000	1,39,476
56—Public Health	2,000	37,037
73—Refunds	19,987	7,30,781

25. *Lump cuts by the Finance Department.*—The Committee on Public Accounts in 1928 desired that the system of lump cuts should be extended judiciously. In the year under report cuts were made by the Finance Department in a larger number of Appropriations or Grants. In the following cases the cuts were, however, not realised, partly realised or realised after obtaining a supplementary grant :—

(i) Under Grant No. 18-Salt (Account II) a supplementary grant of Rs. 34,000 was obtained in Bombay as it was anticipated that the lump cut of Rs. 3,14,000 (inclusive of the cut of Rs. 2,50,000 ordered by the Finance Department), relating to that Circle would not be realised in full. The final savings in the Bombay Circle (Rs. 66,000 roundly) indicate that the supplementary grant was not necessary.

(ii) A supplementary grant of Rs. 45,000 was obtained under grant No. "47—Meteorology" from the Legislative Assembly in February 1929 to meet in full the lump cut of Rs. 1,00,000 for probable savings.

(iii) The lump cut of Rs. 5,000 (voted) under Grant No. 48 Geological Survey was only partly realised there being a net excess of Rs. 1,708 over the total voted grant.

(iv) The lump cut of Rs. 1,50,000 (including Rs. 1,00,000 ordered by the Finance Department) made under Grant No. "66—Indian Stores Department" was met in full after the supplementary vote of Rs. 70,000.

(v) A lump cut of Rs. 1,00,000 was made under Account IX—Political, in Grant No. 75 Baluchistan. The cut could not be realised in full. This accounts for the excess of Rs. 16,123 over the total non-voted appropriation under the Grant.

The lists of more important savings and instances of overbudgeting given in Paragraphs 18 and 19 indicate that the system of lump cuts may with advantage be extended to some of the Demands mentioned therein.

26. *Provision for Leave Salaries.*—The following are some of the instances where the provision for leave salaries was not utilised :—

Grant 34.—F. 1, F. 2, Grant 36.—C. 1 (ii), Grant 38.—A (voted), and B, Grant 55—F. 1 Voted, Grant 71—A. 2 and C. 1, Grant 75—Account V—C. 1 and Account VII—A. 1 Voted, Grant 76—Account II—A. 1 Voted, Grant 77—Account IV—B. 1 and D. 1, Account V—A. 4 (1) and G. 3 (1); and Grant 80—Account II—A. 1 Voted.

27. *Control over expenditure.*—In Paragraph 30 on page 16 of the last year's report a brief history was given of the working of the new system introduced by the Government of India in connection with the reconciliation of the official accounts with the departmental accounts. It was explained that under the new system the Heads of Departments

were better fitted to discharge their responsibilities in regard to the control over expenditure. During the year under report the monthly statements of expenditure due to the account offices were despatched by the heads of Departments regularly except in Burma in respect of certain heads. The Accountant General, Burma states that the heads of Departments have been instructed to send monthly statements regularly for reconciliation of expenditure. A slightly different procedure is followed in Bihar and Orissa where the statements of progressive expenditure by detailed heads are forwarded to the heads of Departments who compare the same with departmental accounts and have the discrepancies settled.

There seems to have been an improvement in this respect in all the Provinces except Burma.

In order to expedite the reconciliation of expenditure the Accountant General, Central Revenues has, in the cases of four heads of Departments, whose headquarters were close to Delhi, arranged that a clerk from each of the departmental office should visit the account office periodically to settle by personal discussion all discrepancies which remain unsettled by correspondence. This system has worked well as will be seen from the Important Comments under the Grant for Ajmer-Merwara. (Grant 77).

The tendency on the part of some Heads of Departments to insist upon the reconciliation of trifling differences, referred to in the last year's report, is no longer noticeable. The heads of Departments seem to have now fully grasped the new procedure. They realize now that petty differences can safely be ignored and that the principal object of reconciliation of departmental figures with Accounts office figures is to keep the expenditure within the appropriation and to obtain additional funds, before the close of the year, to cover any excess that may be anticipated.

It is for consideration whether the procedure obtaining in the Finance Department of not sanctioning additional funds to cover excesses below Rs. 100 (*vide* sub-head A. 5, Grant No 35) should not be modified. If the procedure is not modified, it would seem unnecessary to explain excesses below Rs. 100 in all cases.

28. *Instances of defective control.*—Instances of defective control have been mentioned in the explanatory notes below the sub-heads concerned under the Appropriation Accounts. In some cases the allotments under the sub-heads were so modified by orders of reappropriations, etc., sanctioned by the Executive authorities that these modifications resulted in enhancing the savings or excesses as compared with the grants or appropriations made by the sanctioning authorities. It is, therefore, still necessary to emphasise the need for watching more closely the progress of expenditure and for exercising greater control over expenditure.

A few instances of defective control are given below :—

No. of Grant or Appropriation.	Sub-heads.
19 Opium	F.
32 Public Service Commission .	C (Voted.)
45 Ports and Pilotage . .	See Important Comments under the Appropriation Accounts.
56 Public Health . . .	C. 2 (4) Voted.
57 Agriculture . . .	F. 5 (Non-voted).
74 North-West Frontier Province	Account V—Subhead E6 (Voted).
	Account X—Subhead F.
	Account XVI—Subhead C.
76 Delhi	Account V—Subhead A4 (Voted).
78 Andamans and Nicobar Islands	Account II—Subhead A3 (3).
79 Rajputana . . .	Account I—Subheads C5 (voted) and C9.
	Account II—Subhead B3.
Ecclesiastical	Subhead A7 and A12.

29. *Wrong provision.*—The following are some of the instances where funds were provided under wrong sub-heads :—

No. of Grants or Appropriation.	Subheads.
17 Taxes on Income . . .	A. 4 and A. 8 Voted).
18 Salt	A. 1 (5) (Account I).
45 Ports and Pilotage . . .	C. 1 (3) Non-voted and Voted.
55 Medical Services . . .	B. 1 (1) Voted.
56 Public Health	C. 2 (5).
58 Civil Veterinary Services . .	F. and G.
64 Joint Stock Companies . .	A. and C. (Non-voted).
66 Indian Stores Department .	E. 1.
72 Miscellaneous	D. 6 (1) and G. Non-voted.
73 Refunds	A. Non-voted.
74 North-West Frontier Province .	C. 2 (Account I). F. 1. (Account XII)
76 Delhi	Account VI—C. I. and F. I.
	Account VII, B. 6.
	Account VIII—B. (Voted).
78 Andamans and Nicobar Islands.	Account I—C. 7.
	Account II—B. 2.
Frontier Watch and Ward .	Note 2.

30. *Double provision.*—Two instances in which double provision was made have come to notice :—

No. of Grant.	Subheads.
57 Agriculture	N. 1 and N. 2.
74 North-West Frontier Province .	Account XII-E.-1.—Voted.

31. *Misclassification in the accounts.*—The following important instances of misclassification during the year under report have come to notice :—

No. and name of Grant or Appropriation.	Subhead, etc.
64 Joint Stock Companies . .	E -2.
74 North-West Frontier Province .	Account VII—A.-5.
	Account VIII—B.-8.
	Account XI—B.-3 (4).
	Account XII—G.-1 (4).
	Account XIII—B.-4.

32. *New Service.*—During the year under report the following case of "New service" has come to notice :—

Purchase of a loud speaker apparatus at a cost of Rs. 4,212. See note under Grant No. 76 Delhi.

33. *Supplementary Grants obtained during the year.*—Supplementary grants aggregating Rs. 4,94,69,000 were obtained under 29 Grants partly in September 1928 and partly in February 1929 as follows :—

	Rs.
September 1928	7,78,000
February 1929	4,86,91,000
	4,94,69,000

The following supplementary grants obtained from the Legislative Assembly were not on new services and proved ultimately to be unnecessary as the final expenditure under the Grants was well within the original grant :—

No. and Name of Grant.	Session.	Amount.	Purpose.
		Rs.	
18 Salt	February, 1929	75,000	To meet excess expenditure; also to realise in full the probable savings of Rs. 3,14,000.
34 Department of Education, Health and Lands.	February, 1929	8,000	To meet cost of free distribution of Volume I, Part II of the Linguistic Survey of India.

No. and Name of Grant.	Session.	Amount.	Purpose.
		Rs.	
56 Public Health . .	February, 1929	37,000	To meet increased expenditure generally.
59 Industries	February, 1929	19,000	To meet excess expenditure owing to error in previous calculation.
71 Stationery and Printing	February, 1929	60,000	To meet extra expenditure owing to larger purchases of paper.
74 North-West Frontier Province.	February, 1929	86,000	To meet increased expenditure on firewood and charcoal supplied to troops by the Forest Department (Rs. 50,000) and expenditure in connection with the completion of the erection of the ropeway between Thai and Kalabagh (N. W. F. Province).
75 Baluchistan . .	February, 1929	17,000	To meet the grain and cash allowances in favour of certain persons previously paid direct from the revenue received.

34. *Supplementary Appropriations.*—The following statement shows the non-voted Appropriations under which the supplementary appropriations obtained during the year proved to be unnecessary, as the final expenditure was well within the original appropriation :—

No. and name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Total.	Actual Expenditure.	Saving.
	Rs.	Rs.	Rs.	Rs,	Rs.
19.—Opium . . .	76,000	2,368	78,368	70,065	8,303
29.—Legislative Bodies.	1,38,000	2,889	1,40,889	1,30,849	10,040
62.—Emigration—Internal . . .	11,000	250	11,250	10,908	342
70.—Superannuation Allowances and pensions . .	2,16,51,000	2,21,497	2,18,72,497	2,14,09,797	4,62,700
82.—Expenditure in England under the control of the Secretary of State . .	16,76,000	64,000	17,40,000	16,45,103	94,897

35. *Grants reduced by the Assembly.*—The following reductions were made by the Legislative Assembly in the Demands for 1928-29 presented to them :—

	Rs.
(*i*) 16 Customs	1
(*ii*) 28 Executive Council	80,999
(*iii*) 38 Army Department	5,70,999
(*iv*) 40 Central Board of Revenue	10
(*v*) 72 Miscellaneous—	
Sub-head D 1	100
„ D 5	100
„ D 9	3,40,000
(*vi*) 74 North-West Frontier Province	200
(*vii*) 82 Expenditure in England under the control of the Secretary of State	13,44,999

36. *Restoration of grants not assented to by the Assembly.*—The reductions made under Demands 28, 38, 72—sub-head D9 and 82 by the Legislative Assembly were restored by the Governor General in Council under Section 67A (7) of the Government of India Act.

37 *Authorisation of expenditure by the Governor General.*—No expenditure was authorised during the year by the Governor General under Section 67A (8) of the Government of India Act.

38. *Reappropriation from voted to non-voted.*—There was no such case during the year under report.

39. *Reappropriation from one voted grant to another.*—There was no such case during the year.

40. *Cases in which expenditure was incurred for purposes not approved of or specifically disapproved of by the Legislative Assembly or the Standing Finance Committee.*—There was no such case during the year under review.

41. *Loss or Gain by Exchange.*—This head exhibits the difference between the statutory rate for the conversion of sterling transactions into rupees which has been fixed at 1*s.* 6*d.* the rupee and the monthly average rate based on the daily Calcutta Telegraphic transfer rates in London at which the adjustment of English transactions is made in the Indian Accounts. The budget for English expenditure was framed on the basis of 1*s.* 6*d.* the rupee, but no provision was made in the original estimates on account of loss on exchange which resulted from the monthly average rates having varied from time to time between 1*s.* $5\frac{7}{8}$*d.* and 1*s.* $6\frac{1}{16}$ *d.*

To meet the loss on exchange steps were taken during the course of the year to arrange for funds on the basis of progress of actuals. In the majority of cases funds were provided which, however, ultimately proved to be in excess of actual requirements owing to the prevalence of higher rates of exchange during the months from October 1928 to January 1929. In some cases, because of the higher rates the departmental authorities did not anticipate any net loss and so did not arrange for funds.

42. *Public Works Demands.*—The Public Works Grants have from 1928-29 been presented *Gross*, the anticipated recoveries being exhibited in the Demands in the form of footnotes. The booked figures appearing in the general accounts are in certain cases *net* according to the rules for regulating the exhibition of recoveries in Government accounts laid down by the Auditor General. The result is that the Appropriation Accounts can not be reconciled with the official accounts and in a few cases *net* figures appear against *gross* grants. For instance the total expenditure during the year as per appropriation account for Grant No. 92 amounts to Rs. 1,20,61,529 whereas the general accounts show an expenditure of Rs. 36,64,623 only. The difference between the two sets of figures represents recoveries. Similarly, in the case of the Demand for Civil Works the recoveries do not appear in the Appropriation Accounts. In the latter case again the figures in certain cases are *net*, *e.g.*, in regard to the sub-head "E7—Simla", the provision for which is *gross*, the Appropriation Account exhibits the *net* expenditure as the recoveries did not appear separately in the general accounts. Steps will be taken to obtain information about such recoveries separately so that the Appropriation Accounts may in all cases exhibit *gross* figures in future but the difficulty about "reconciliation of the Appropriation Accounts with the Finance and Revenue Accounts" will continue. As it is an accepted principle that there should be correlation between the Finance and Revenue Accounts and the Appropriation Accounts so that the latter may be reconcilable with the former it is for consideration whether the procedure of presenting Demands prior to 1928-29 should not be reverted to.

The present procedure according to which *gross* provision is made in the Demand in the case of stock and other suspense, results in a double vote, once under the *gross* charges under that head and again under "works" in which the cost of stock materials is included. Similarly in the case of establishment there is a double vote in respect of the amount provided under Grant 69 which is only a part of the *gross* provision made under Grant 92.

It appears that the entire question of the form of the presentation of the Public Works Demands should be reconsidered. The matter was brought to the notice of the Finance Department, who are of the opinion that a divergence between the general accounts and the appropriation accounts must necessarily remain as it is not possible to determine

beforehand the recoveries from private persons and bodies and those from other Governments and Departments. It is understood that the Chief Engineer, Delhi, has taken up the question with the Department of Industries and Labour, Public Works Branch.

43. *Outstanding claims against a Foreign Government.*—Certain items of expenditure aggregating Rs. 74,609 are outstanding in the books of the Accountant General, Central Revenues, against the Persian Government. Part of the expenditure was incurred as far back as 1923-24.

The matter has been under correspondence with the Government of India, Foreign and Political Department. It is understood that no final settlement has been arrived at.

44. *Financial irregularity.*—Individual instances of financial irregularities have been detailed below the Appropriation Account concerned under "Important Comments". The more important types of irregularities are mentioned below and references to typical illustrative cases have been quoted against each :—

(i) *Frauds and Embezzlements.*—Grant 16, paragraphs 4, 5, 6, 7, 8(*a*) and (*b*), 9 and 10; Grant 67, paragraph 4; Grant 69, paragraph2; Frontier Watch and Ward, paragraph 1; and Grant 92, paragraph 5.

(ii) *Want of care to safeguard the financial interests of Government.*—Grant 18, paragraph 1; Grant 66, paragraph 4; Grant 69, paragraph 4; Grant 71, paragraph 2; Grant 78, paragraph 2; and Grant 92, paragraph 2.

The custom fraud cases figure prominently in the Report and deserve special notice. The Government of India have since issued orders laying down general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals.

The irregularities of the type mentioned in clause (ii) above as well as most of those included in this Report but not classed among the types enumerated in clauses (i) and (ii) above, appear to be due more to lack of forethought, or care, and want of supervision on the part of departmental officers, than to any deliberate disregard of the rules and financial interests of Government. The Governor General in Council has unreservedly accepted the views of the Committee on Public Accounts as expressed in their report on the accounts for 1926-27 in condemnation of lax and irregular practices, and their views as regards the need for forethought in administering the public expenditure, and expects that departments of Government of India and authorities subordinate to them will deal with individual cases of irregularities which may come before them in the spirit which the observations of the Committee reflect.

45.—*Consolidated Statement of Grants and Expenditure in India and England* :—given below in order to exhibit in a single statement for facility of comparison, actual expenditure

No. and Name of Grants or Appropriations	Grant or Appropriation. In India. Voted.	Grant or Appropriation. In India. Non-voted.	Grant or Appropriation. In England. Voted.	Grant or Appropriation. In England. Non-voted.	Total Grant or Appropriation. Voted.	Total Grant or Appropriation. Non-voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10.—Customs	72,64,999	14,49,000	9,000	...	...	...
Supplementary	99,000	5,25,201	...	..	73,72,999	19,74,201
17.—Taxes on Income	65,84,000	2,70,000	...	...	...	...
Supplementary	...	—24,381	..	..	65,84,000	2,45,619
18.—Salt	79,81,000	41,66,000	1,000	...	...	...
Supplementary	75,000	42,500	...	...	80,57,000	45,08,500
19.—Opium	79,53,000	76,000	20,000	...	...	...
Supplementary	...	2,368	...	...	79,73,000	78,368
20.—Stamps	13,000	...	...	...	...	...
Supplementary	2,09,000	...	...	...	2,22,000	...
21.—Forest	7,21,000	3,73,000	42,000	...	...	...
Supplementary	...	—48,623	...	...	7,63,000	3,24,377
22.—Irrigation, etc.	16,61,000	14,22,000	...	76,000	...	...
Supplementary	...	—45,700	...	...	16,61,000	14,52,300
25.—Interest on ordinary Debt and Reduction or Avoidance of Debt	92,97,000	77,62,000	12,90,000	6,85,25,000	...	...
Supplementary	...	14,60,000	21,47,000	28,53,000	1,37,34,000	8,06,03,000
26.—Interest on Miscellaneous Obligations	37,85,000	5,82,70,000	...	1,29,000	...	...
Supplementary	2,51,000	—3,57,171	...	32,667	40,36,000	5,80,74,496
27.—Staff, Household and Allowances of the Governor General	4,81,000	10,49,000	...	...	...	...
Supplementary	..	—44,425	...	...	4,81,000	10,04,575
28.—Executive Council	81,000	4,83,000	...	...	...	...
Supplementary	.	—2,000	...	...	81,000	4,81,000
29.—Legislative Bodies	4,87,000	1,38,000	...	...	...	...
Supplementary	50,000	2,889	...	...	5,37,000	1,40,889
30.—Foreign and Political Department	8,08,000	2,09,000	...	...	...	...
Supplementary	..	..	...	...	8,08,000	2,09,000
31.—Home Department	6,38,000	8,58,000	7,000	...	...	...
Supplementary	...	—8,971	...	...	6,45,000	8,49,029
32.—Public Service Commission	1,17,000	2,89,000	...	...	...	...
Supplementary	...	—1,000	...	...	1,17,000	2,88,000
33.—Legislative Department	5,70,000	2,05,000	...	...	...	...
Supplementary	...	6,008	...	...	5,70,000	2,11,008
34.—Department of Education, Health and Lands	5,97,000	1,50,000	...	..	...	...
Supplementary	8,000	59,396	..	..	6,05,000	2,09,396

A consolidated statement of grants and expenditure in India and England is
the provision for both classes of expenditure on a particular purpose and the
on that purpose.

Expenditure.				Total Expenditure.	
In India.		In England.			
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
71,78,919	19,79,173	12,011	...	71,90,960	19,79,173
...	...	...	...	...	...
65,09,975	2,35,373	...	...	65,09,975	2,35,373
...	...	...	...	...	...
77,57,028	45,36,119	216	...	77,57,244	45,36,119
...	...	...	...	...	...
53,95,938	70,065	18,416	...	53.14,354	70,065
...	...	...	...	...	...
1,26,557	367	...	...	1,26,557	367
...	...	...	...	...	...
6,81,823	3,19,323	27,773	...	7,09,596	3,19,323
...	...	...	...	...	...
17,36,268	13,75,438	221	83,123	17,36.509	14,58,561
...	...	...	...	...	...
90,44,102	1,12,39,446	34,84,760	7,07,32,724	1,25,28,862	8,19,72,170
...	...	...	...	...	...
40,02,614	5,75,59,470	...	1,80,756	40.02,614	5,77,40,226
...	...	...	...	...	...
4,34,207	9,96,963	...	...	4,34,207	9,96,963
...	...	...	...	...	...
63,077	4,80,068	...	...	63,077	4,80,068
...	...	...	...	...	...
3,85,524	1,30,849	...	...	3,85,524	1,30,849
...	...	...	...	...	...
7,99,668	1,99,110	...	...	7,99,668	1,99,110
...	...	...	...	...	...
5,70,355	8,50,134	440	...	5,70,795	8,50,134
...	...	...	...	...	...
1,20,898	2,78,686	...	...	1,20,898	2,78,686
...	...	...	...	...	...
4,83,620	2,10,369	...	...	4,83,620	2,10,369
...	...	...	...	...	...
5,92,044	2,09,049	...	...	5,92,044	2,09,049

No. and Name of Grants or Appropriation.	Grants or Appropriation. In India. Voted.	In India. Non-voted.	In England. Voted.	In England. Non-voted.	Total Grant or Appropriation. Voted.	Total Grant or Appropriation. Non-voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35.—Finance Department . .	10,86,000	2,80,000	...	...	...	...
Supplementary . .	...	10,079	...	...	10,86,000	2,90,079
36.—Separation of Accounts from Audit	14,12,000	43,000	...	...	...	...
Supplementary . .	...	...	...	...	14,12,000	43,000
37.—Commerce Department . .	2,91,000	1,08,000	...	...	...	...
Supplementary . .	...	—7,100	...	...	2,91,000	1,00,900
38.—Army Department . . .	5,71,000	1,06,000	..	...	...	...
Supplementary . . .	...	—13,364	...	...	5,71,000	92,636
39.—Department of Industries and Labour	4,76,000	1,33,000	...	...	...	...
Supplementary . . .	...	—7,000	...	...	4,76,000	1,26,000
40.—Central Board of Revenue .	1,92,990	94,000	...	...	...	...
Supplementary . . .	...	9,100	...	...	1,92,990	1,03,100
41.—Payments to Provincial Governments on Account of administration of Agency subjects . .	1,28,000	1,03,000	...	...	...	...
Supplementary . . .	...	—2,250	...	...	1,28,000	1,00,750
42.—Audit	85,30,000	6,65,000	...	...	...	...
Supplementary . . .	...	—23,140	...	...	85,30,000	6,41,860
43.—Administration of Justice .	55,000	...	...	...	...	...
Supplementary . . .	50,000	...	...	...	1,05,000	...
44.—Police	1,77,000	3,000	...	...	...	...
Supplementary . . .	8,000	...	...	...	1,85,000	3,000
45.—Ports and Pilotage . . .	20,66,000	12,61,000	4,000	...	...	...
Supplementary . . .	...	—1,21,600	...	...	20,70,000	11,39,400
46.—Survey of India . . .	26,81,000	8,20,000	5,03,000	...	...	...
Supplementary . . .	...	...	...	..	31,84,000	8,20,000
47.—Meteorology	12,78,000	40,000	73,000	...	...	...
Supplementary . . .	45,000	1,300	...	...	13,96,000	41,300
48.—Geological Survey . . .	2,03,000	4,00,000	9,000	...	...	...
Supplementary . . .	...	—16,000	...	...	2,12,000	3,84,000
49.—Botanical Survey . . .	4,50,000	30,000	1,000	...	...	...
Supplementary . . .	...	—6,300	...	...	4,51,000	23,700
50.—Zoological Survey . . .	1,76,000	28,000	...	...	...	...
Supplementary . . .	...	2,135	...	...	1,76,000	30,135
51.—Archaeology	16,64,000	1,01,000	...	...	...	...
Supplementary . . .	...	—4,050	...	...	16,64,000	96,950
52.—Mines	1,71,000	78,000	...	...	...	...
Supplementary . . .	...	—6,810	...	...	1,71,000	71,190
53.—Other Scientific Departments .	3,30,000	...	...	...	...	...
Supplementary . . .	...	...	...	...	3,30,000	...

Expenditure.					
In India.		In England.		Total Expenditure.	
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
10,28,222	2,89,983	...	...	10,28,222	2,89,983
...	...	...	...	...	...
13,83,256	36,604	...	...	13,83,256	36,604
...	...	...	...	...	...
2,86,018	1,00,291	...	...	2,86,018	1,00,291
...	...	...	...	...	...
5,03,011	89,981	...	...	5,03,011	89,981
...	...	...	...	...	...
4,54,747	1,24,910	...	...	4,54,747	1,24,910
...	...	...	...	...	...
1,80,215	1,02,938	...	...	1,80,215	1,02,938
...	...	...	...	...	...
1,28,107	1,00,432	...	...	1,28,107	1,00,432
...	...	...	...	...	...
82,72,915	6,65,175	13	...	82,72,928	6,65,175
...	...	...	...	...	...
1,04,387	...	...	...	1,04,387	...
...	...	...	...	...	...
1,76,827	2,666	...	...	1,76,827	2,666
...	...	...	...	...	...
14,67,953	11,06,162	15,701	...	14,83,654	11,06,162
...	...	...	...	...	...
25,59,221	8,03,711	4,40,614	...	29,99,835	8,03,711
...	...	...	...	...	...
13,23,085	41,182	64,680	...	13,87,765	41,182
...	...	...	...	...	...
2,04,201	3,79,354	9,507	...	2,13,708	3,79,354
...	...	...	...	...	...
3,86,156	21,297	1,280	...	3,87,436	21,297
...	...	...	...	...	...
1,75,938	29,764	...	...	1,75,938	29,764
...	...	...	...	...	...
15,21,303	93,302	520	...	15,21,823	93,302
...	...	...	...	...	...
1,69,555	70,907	...	...	1,69,555	70,907
...	...	...	...	...	...
3,28,687	...	...	...	3,28,687	...

No. and Name of Grants or Appropriation.	Grants or Appropriation. In India. Voted.	In India. Non-voted.	In England. Voted.	In England. Non-voted.	Total Grant or Appropriation. Voted.	Total Grant or Appropriation. Non-voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
54.—Education	3,24,000	1,000	...	...	...	...
Supplementary	...	18,493	...	...	3,24,000	19,493
55.—Medical Services	7,49,000	2,95,000	59,000	...	...	...
Supplementary	31,000	—7,379	...	...	8,39,000	2,87,621
56.—Public Health	11,92,000	1,84,000	...	...	...	...
Supplementary	37,000	—9,148	...	...	12,29,000	1,74,852
57.—Agriculture	15,27,000	2,46,000	1,000	...	...	...
Supplementary	...	—21,400	...	...	15,28,000	2,24,600
58.—Civil Veterinary Services	6,66,000	73,000	...	...	...	...
Supplementary	9,000	...	...	...	6,75,000	73,000
59.—Industries	2,68,000	1,26,000	...	...	..	...
Supplementary	19,000	2,68,224	...	...	2,87,000	3,94,224
60.—Aviation	5,68,000	16,000	...	...	...	...
Supplementary	...	—1,200	...	...	5,68,000	14,800
61.—Commercial Intelligence and Statistics.	3,09,000	56,000	...	...	...	...
Supplementary	...	—26,162	...	...	3,09,000	29,838
62.—Emigration-Internal	36,000	11,000	...	...	...	...
Supplementary	...	250	...	...	36,000	11,250
63.—Emigration-External	1,66,000	97,000	...	...	...	...
Supplementary	31,000	—32,955	...	...	1,97,000	64,045
64.—Joint Stock Companies	1,46,000	4,000	...	...	...	...
Supplementary	...	...	...	...	1,46,000	4,000
65.—Miscellaneous Departments	2,23,000	77,000	1,000	...	...	...
Supplementary	...	20,028	...	...	2,24,000	97,028
66.—Indian Stores Department	17,28,000	95,000	6,000	...	...	...
Supplementary	70,000	1,000	...	...	18,04,000	96,000
67.—Currency	34,33,000	2,02,000	11,53,000	...	...	...
Supplementary	...	—43,400	...	...	45,86,000	1,58,600
68.—Mint	17,42,000	1,17,000	2,23,000	...	...	...
Supplementary	7,24,000	—12,200	53,000	...	27,42,000	1,04,800
69.—Civil Works	1,63,49,000	11,49,500	15,000	54,500	...	...
Supplementary	2,13,000	—75,000	...	...	1,65,77,000	11,29,000
70.—Superannuation, Allowances and Pensions	12,46,000	6,56,000	25,13,000	2,09,95,000	...	...
Supplementary	...	1,40,164	...	81,333	37,59,000	2,18,72,497
71.—Stationery and Printing	45,58,000	33,000	9,20,000	...	...	...
Supplementary	60,000	—4,216	...	...	55,38,000	28,784
72.—Miscellaneous.	16,43,800	34,67,000	...	...	...	...
Supplementary	5,89,000	—23,587	...	...	22,31,800	34,43,413

Expenditure.				Total Expenditure.	
In India.		In England.			
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
3,19,126	14,393	...	...	3,19,126	14,393
...	...	...	...	...	...
7,74,313	2,83,237	44,189	...	8,18,502	2,83,237
...	...	...	...	...	...
11,89,963	1,67,534	...	...	11,89,963	1,67,534
...	...	...	...	...	...
15,18,471	2,38,422	1,333	...	15,19,804	2,38,422
...	...	...	...	...	...
6,67,897	66,380	...	...	6,67,897	66,380
...	...	...	...	...	...
2,63,931	3,94,214	...	...	2,63,931	3,94,214
...	...	...	...	...	...
5,06,217	14,536	...	...	5,06,217	14,536
...	...	...	...	...	...
2,66,054	28,757	...	...	2,66,054	28,757
...	...	...	...	...	...
30,913	10,908	...	...	30,913	10,908
...	...	...	...	...	...
1,91,503	61,006	...	...	1,91,503	61,006
...	...	...	...	...	...
1,32,224	780	...	...	1,32,224	780
...	...	...	...	...	...
2,11,036	95,627	453	...	2,11,489	95,627
...	...	...	...	...	...
17,78,201	95,970	5,481	...	17,83,682	95,970
...	...	...	...	...	...
32,18,092	1,53,446	8,63,507	...	40,81,599	1,53,446
...	...	...	...	...	...
24,60,361	1,05,011	2,74,323	...	27,34,684	1,05,011
...	...	...	...	...	...
1,52,48,731	12,57,465	35,012	73,004	1,52,83,743	13,30,469
...	...	...	...	...	...
7,38,398	7,46,552	26,26,819	2,06,63,245	33,65,217	2,14,09,797
...	...	...	...	...	...
50,29,178	27,137	4,21,627	...	54,50,805	27,137
...	...	...	...	...	...
17,25,018	33,83,233	...	...	17,25,018	33,83,233

No. and Name of Grants or Appropriation.	Grant or Appropriation. In India. Voted.	Grant or Appropriation. In India. Non-voted.	Grant or Appropriation. In England. Voted.	Grant or Appropriation. In England. Non-voted.	Total Grant or Appropriation Voted.	Total Grant or Appropriation Non-voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
72 A.—Miscellaneous Adjustments between Central and Provl. Governments	...	...	...	...	...	...
Supplementary . . .	1,08,000	...	...	...	1,08,000	...
73.—Refunds	65,51,000	1,90,69,000	...	27,000	...	...
Supplementary . . .	4,66,000	36,70,779	...	—13,667	70,17,000	2,27,53,1
74.—North-West Frontier Province .	98,70,800	1,30,11,000	...	...	...	...
Supplementary . . .	86,000	—99,969	...	...	99,56,800	1,29,11,0
75.—Baluchistan	27,90,000	46,22,000	...	...	...	...
Supplementary . . .	17,000	33,550	...	...	28,07,000	46,55,5
76—Delhi	40,16,000	3,43,000	...	...	...	...
Supplementary . . .	93,000	—50,200	...	...	41,09,000	2,01,8
77.—Ajmer-Merwara . . .	14,54,000	1,38,000	...	...	...	...
Supplementary . . .	...	—17,180	...	...	14,54,000	1,10,8
78.—Andamans and Nicobar Islands .	42,92,000	2,08,000	...	...	...	...
Supplementary . . .	...	...	...	...	42,92,000	2,08,0
79.—Rajputana	5,50,000	8,18,000	...	...	...	...
Supplementary . . .	...	—24,649	...	...	5,50,000	7,93,3
80.—Central India	5,90,000	719,000	...	...	...	...
Supplementary . . .	...	—36,127	...	...	5,90,000	6,82,8
81.—Hyderabad	2,92,000	3,81,000	...	...	...	...
Supplementary . . .	...	—38,360	...	...	2,92,000	3,42,640
82.—Expenditure in England—Secretary of State for India . .	...	...	13,45,000	16,76,000	...	...
Supplementary . . .	...	...	...	64,000	13,45,000	17,40,000
83.—Expenditure in England—High Commissioner for India . .	...	...	37,80,000	40,69,000	...	...
Supplementary . . .	...	...	...	—1,00,000	37,80,000	39,69,000
Ecclesiastical	...	22,21,000	...	8,87,000	...	...
Supplementary . . .	...	—48,325	...	—13,666	...	30,49,009
Political	...	76,32,000	...	12,80,000	...	...
Suplementary . . .	...	1,89,358	...	1,39,000	...	92,40,358
Frontier Watch and Ward . .	...	1,24,13,000	...	1,27,000	...	...
Supplementary . . .	...	9,93,192	...	—667	...	1,35,32,525
Territorial and Political Pensions .	...	28,40,000	...	1,20,000	...	...
Supplementary . . .	...	—10,350	...	—1,000	...	29,48,650
Bangalore	...	13,91,000	...	...	...	...
Supplementary . . .	...	—33,839	...	...	...	13,57,161
estern India States Agency . .	...	13,23,000	...	...	...	...
Supplementary . . .	...	3,14,442	...	...	...	16,37,442
84.—Capital outlay on Security Printing	27,000	...	40,000	...	...	...
Supplementary . . .	...	...	...	...	67,000	...

Expenditure.					
In India.		In England.		Total Expenditure.	
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
1,08,059	...	...	...	1,08,059	...
...	...	...	...	...	...
62,66,232	2,13,43,521	...	6,762	62,66,232	2,13,50,283
...	...	...	...	...	...
98,22,961	1,28,38,239	...	...	98,22,961	1,28,38,239
...	...	...	...	...	...
27,54,576	46,71,673	..	...	27,54,576	46,71,673
...	...	...	...	...	...
40,37,609	2,67,729	893	...	40,38,502	2,67,729
...	...	...	...	...	...
13,86,289	1,10,190	...	...	13,86,289	1,10,190
...	...	...	...	...	...
35,31023	1,94,329	8,853	...	35,39,876	1,94,329
...	...	...	...	...	...
5,30,549	7,58,757	...	...	5,30,549	7,58,757
...	...	...	...	...	...
5,70,281	6,53,412	...	...	5,70,281	6,53,412
...	...	...	...	...	...
2,87,059	3,28,032	...	...	2,87,959	3,28,032
...	...	...	...	...	...
1,835	2,560	12,28,333	16,42,543	12,30,168	16,45,103
...	...	...	...	...	...
4,133	6,359	30,66,6'0	39,16,214	30,70,763	39,22,573
...	...	...	...	...	...
...	21,56,048	...	8.41,875	...	29,97,923
...	...	...	...	...	...
...	82,76,822	...	14,13,267	...	96,90,089
...	...	...	...	...	...
...	1,39,91,647	...	1,16,969	...	1,32,98,607
...	...	...	...	...	...
...	26,94,989	...	1,17,924	...	28,12,913
...	...	...	...	...	...
...	13,37,512	...	49	...	13,37,552
...	...	...	...	...	...
...	15,91,592	...	...	...	15,91,592
...	...	...	...	...	...
—4,75,524	...	..	...	—4,75,524	...

No. and Name of Grants or Appropriation.	Grant or Appropriation. In India. Voted.	Grant or Appropriation. In India. Non-voted.	Grant or Appropriation. In England. Voted.	Grant or Appropriation. In England. Non-voted.	Total Grant or Appropriation. Voted.	Total Grant or Appropriation. Non-voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
85.—Forest Capital outlay . .	1,000	...	...	...	...	...
Supplementary . . .	1,000	...	...	...	2,000	...
86.—Irrigation Works not charged to Revenue	1,74,000	...	...	...	...	...
Supplementary . . .	...	...	...	...	1,74,000	...
9.—Capital outlay on currency Note Printing Press . .	10,000	...	...	7,000	...	...
Supplementary . . .	2,43,000	...	87,000	—1,000	3,40,000	6,000
90.—Capital outlay on Vizagapatam Harbour	40,88,000	...	6,65,000	...	...	...
Supplementary . . .	...	...	...	...	47,53,000	...
91.—Commuted value of Pensions .	21,34,000	13,51,000	...	...	...	...
Supplementary . . .	4,76,000	—6,18,000	...	...	26,10,000	7,33,000
92.—Delhi Capital—						
Outlay	1,32,28,333	3,60,667	6,10,667	2,13,333	...	...
Supplementary . . .	—	—57,085	...	—8,378	1,38,30,000	5,10,537
Capital Outlay on Bombay Land Scheme	...	2,05,22,000	...	...	...	...
Supplementary . . .	...	—2,05,22,000	...	...	...	...
93.—Interest Free Advances . .	93,95,000	...	...	...	...	...
Supplementary . . .	...	...	...	...	93,95,000	...
94.—Loans and Advances bearing Interest	9,00,43,000	...	...	...	...	...
Supplementary . . .	4,31,14,000	...	...	...	13,31,57,000	...
Total .	30,45,37,923	16,32,43,016	1,55,77,667	10,12,19,455	32,01,15,589	26,44,62,471

Expenditure.				Total expenditure.	
In India.		In England.			
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
32,550	3,490	...	...	32,550	3,490
...	...	...	...	...	...
2,94,479	480	42,055	...	3,36,534	480
...	...	...	...	...	...
26,33,543	...	2,89,821	...	29,23,364	...
...	...	...	...	...	...
29,13,702	6,95,332	...	...	29,13,702	6,95,332
...	...	...	...	...	...
1,12,88,745	3,09,899	2,58,033	2,04,852	1,15,46,778	5,14,751
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
75,28,045	...	...	...	75,28,045	...
...	...	...	...	...	...
13,54,93,479	...	...	...	13,54,93,479	...
29,17,15,723	16,32,05,901	1,32,43,514	9,99,93,289	30,49,59,237	26,31,99,190

CHAPTER IV.—POINTS OUTSTANDING FROM PREVIOUS REPORTS.

46. The following statement shows the points raised by the Committee on Public Accounts on past reports on which the orders of Government have not yet been passed.

Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
		Audit Report for 1922-23.	
1	..	It is desirable to amend and simplify the leave rules which seem to be unnecessarily complicated.	The question is still under consideration of Government.
		Appropriation Report for 1922-23.	
2	..	It is desirable that an inventory of all Government property, buildings, etc., should be kept and that the adequacy of the existing system of checking dead stock registers should be considered.	A memorandum on the subject was furnished by the Finance Department to the Public Accounts Committee of 1929 The Public Accounts Committee accepted the general conclusions arising from the memorandum.
		Audit Report for 1923-24.	
3	..	Treatment of losses of revenue due to fraud, defalcation, etc., as a form of expenditure, thereby bringing them to the notice of the Committee on Public Accounts through the Appropriation Accounts.	The matter was discussed at the Conference of Financial Representatives in November 1928 and the Auditor General's views on the various points raised at the conference are awaited.
4	..	Use of the reserve placed at the disposal of the Finance Department and the question of creating a Civil Contingencies Fund on the English model.	The matter has been left over for enquiry by the Indian Statutory Commission. Meanwhile the Finance Department has agreed to surrender in future the appropriation from the reserve and to obtain a supplementary grant from the Legislative Assembly.
		Audit and Appropriation Accounts for 1924-25.	
5	..	Exhibition of working expenses of Commercial departments in the accounts and estimates.	Proposals were laid down before the Secretary of State in 1927 who has decided to postpone consideration pending receipt of the Report of the Statutory Commission.
6	Paragraphs 28—31 (Grant 16-Customs).	The Committee on Public Accounts expressed a hope that every endeavour would be made to expedite the revision of the Sea Customs Act.	The draft bill for the revision of the Act is under consideration.

Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1924-25—contd.	
7	..	Direct access of the Auditor General to the Secretary of State.	The question has been left for examination by the Statutory Commission.
8	..	Amendment to the Government of India Act to remove the anomalous relations between the Auditor General and the Auditor of Indian Home Accounts.	The question has been referred to the Statutory Commission for examination.
9	..	Question of making the Indian Stores Department self-supporting by obtaining more employment for it.	The Committee on Public Accounts have dealt with this question again in paragraph 43 of their Report on the Accounts of 1927-28 and made certain suggestions.
		Audit and Appropriation Accounts for 1925-26.	
10	..	Systematic audit of receipts and stores.	The question is under consideration. A final decision is not likely to be reached when the Statutory Commission is sitting.
11	Page 137 (Grant No. 22-Irrigation, Navigation, etc.)	Transfer of the Control of the roads and buildings in the North West Frontier Province from the Military Engineering Services to the Public Works Department.	The question is under consideration of Government.
12	..	An opportunity should be given to the Committee on Public Accounts or the Legislative Assembly to express their views before the Governor General declares as non-votable an item of expenditure which has been votable.	The question will be considered in connection with the Enquiry by the Statutory Commission.
13	..	An opportunity should be given to the Legislative Assembly to discuss in general terms the Report of the Public Accounts Committee on which the excess Grants are based.	The Committee on Public Accounts referred to this question again in paragraph 30 of their Report on the Accounts of 1927-28 and made certain suggestions.
14	..	Committee suggested reconsideration of the necessity for submitting outgoings on account of Loans and Advances to annual vote.	It has been decided to deal with the question in connection with the Report of the Statutory Commission.
15	..	Question of modifying the system of large annual adjustments in accounts that are now made and substituting accounts arrangements which will represent improved machinery for watching liabilities concurrently with events.	This is under consideration.

Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1925-26—contd.	
16	..	Separate exhibition of the account relating to the non-commercial portion of the work of the Indian Stores Department connected with the development of Indian Industries.	The question is under consideration in consultation with the Audit Officer. ..
		Appropriation Accounts and Report thereon for 1926-27.	
17	Page 158 (Grant No. 21 Forest).	Final settlement of the account of timber shipped from Burma and placed with the timber agents in London for disposal.	The Government of India have accepted the offer of Messrs. Howard Bros. and Co. to pay a total sum of £5,500 for clearing the stocks of timber as on 31st December 1928. The stocks of Silver Greywood and Padauk in which the Government of India have a further interest and the rejected Chuglam logs are outside this settlement. ..
18	Paragraph 131 (6) (Grant No. 49-Botanical Survey.)	Question of keeping cinchona accounts on a commercial basis both in respect of the transactions of the Governments in Bengal and India.	So far as the Bengal Government is concerned commercial system of accounts is likely to be introduced with effect from the 1st April 1930 and it will then be possible to commercialise the accounts of the central quinine transactions at Mungpoo. The question is also bound up with the problem, now being considered of making the production and supply of cinchona a function of the Central Government.
19	Page 226 (Grant No. 49-Botanical Survey).	Improvement on the existing arrangements for verification of stocks of cinchona bark at Mungpoo.	This point will receive further consideration when the commercial system of accounts is introduced (See previous item).
20	Paragraphs 72, 74, 76 and 77 (Grant No. 69 Civil Works.)	Question relating to (*a*) the revision of rents of residential buildings in Delhi;	(*a*) With a few exceptions the rents of residential buildings have been revised in most cases; the remaining cases are expected to be completed shortly.
		(*b*) the adequacy of rents charged for furniture supplied to Government residential buildings in Delhi;	(*b*) Inventories of furniture have been prepared in the case of Bungalows of Hon'ble Members and gazetted officers and and clerks' quarters in the New Capital Area. Proposal in respect of revision of the scales and rents of furniture in these buildings have been approved by the Government of India, but the revaluation remains to be done and will be taken up after the move of the Government of India to Simla.

Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
	Appropriation Accounts and Report thereon for 1926-27—contd.		
		(*c*) the incidence of expenditure on the residences, etc., of His Excellency the Commander-in-Chief; and	(*c*) the question is still under consideration by the Army Headquarters in consultation with the Military Finance authorities;
		(*d*) the recovery from Commercial Departments of the loss incurred on account of residential buildings supplied to them by the Public Works Department.	(*d*) the question is still under consideration.
21	Paragraph 85 (Grant No. 75 Baluchistan).	Deposit of revenue collections into the treasury on a chalan passed by the revenue official concerned.	The local Administration has issued instructions to the Political Agents that arrangements should be made to ensure that only those items should pass through the hands of Government officials which cannot be credited into the Treasury direct without undue hardship to the person or persons from whom it is due.
22	Paragraph 87 (Grant No. 78—Andamans and Nicobar Islands).	Question of the form in which the *pro forma* profit and loss accounts in respect of "S. S. Maharaja" should be prepared and also that of placing the Commissariat Department on a commercial basis and of maintaining suitable *pro forma* accounts in this connection.	See the paragraph under Important Comments below Grant No. 78.
23	Paragraph 88 (Grant No. 78—Andamans and Nicobar Islands).	Desirability of instituting a local Pay and Accounts office at Port Blair.	It is proposed to set up a combined audit and account office in Port Blair. Details of the scheme are being worked out.
24	Pages 489 and 490 (Grant No. 78—Andamans and Nicobar Islands).	Feasibility of exhibiting the expenditure relating to the Moplah settlement under a separate sub-head in the Appropriation Account.	The Committee on Public Accounts referred again to this question in paragraph 22 of their Report on the Accounts of 1927-28. They were informed that, although it was not feasible to prepare a complete account of expenditure in connection with all the Moplah settlers in the Andaman Islands, the additional expenditure on the 12 villages occupied by Moplah settlers might be shown separately. As this would cover the bulk of such settlers, the Committee recommended that this should be done as the cost of the settlement is a matter of considerable public interest. The question of exhibiting the additional expenditure in the accounts is being considered by the Government of India.

Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
	Appropriation Accounts and Report thereon for 1926-27—concld.		
25	Paragraph 92 (Ecclesiastical).	Early revision of the Ecclesiastical Rules.	A draft set of rules has been prepared and the Metropolitan's Chaplain has been asked to examine them in the light of the altered position consequent on the passing of the Indian Church Act and Measure.
26	Paragraph 131 (9), (10) and (11) (Political).	Progress of the settlement of the outstanding claims referred to in clauses (9) (10) and (11) of paragraph 131 of the Report on the Appropriation Accounts for 1926-27.	(9) The claim of Rs. 17,57,173 against the Foreign Government is still outstanding. (10) The outstanding claim against the Gwalior Durbar has since been finally settled. (11) The balance outstanding on the books of the Accountant General, Bombay, at the end of the year 1928-29 was Rs. 1,21,549.
27	..	Propriety of debiting Ecclesiastical charges incurred in connection with the Army to the head "Ecclesiastical" in the Civil Estimates.	A credit of Rs. 64,116 has since been brought to account under suspense account during 1929-30. The question regarding the adjustment of the balance is under consideration of the Government of India and their final orders are awaited.
28	Paragraph 100 (Grant 91—Delhi Capital Outlay).	Preparation of Capital and Revenue accounts of residential buildings in New Delhi.	Rents of nearly all the buildings have been revised in accordance with the amended Rule 45 of the Fundamental Rules and the Supplementary Rules thereunder. The Government of India have, however, ordered the preparation of Capital and Revenue accounts of residential buildings in New Delhi from 1st April 1929 only.
29	Paragraph 112 (Grant 93—Loans and Advances etc.)	Desirability of coming to an early decision on the points referred to in paragraphs 4 and 6 of the Auditor General's memorandum on the working of the Provincial Loans Fund. (Appendix X to the Public Accounts Committee's Report on the Accounts of 1926-27.)	Orders of the Government of India are still awaited.

Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
		Appropriation Accounts and Report thereon for 1927-28.	
30		Finance Department should be adequately staffed.	
31		Lump cuts under establishment, and leave salary.	
32		Excess vote recommended to the Assembly for assent.	
33		Suggestion that it should be accepted as an obligation by the Government that opportunities should be found during the session for the presentation of Supplementary demands.	
34		Desirability that the Finance Department should arrive at an early decision in regard to the scheme drawn up by the officer on special duty in the Finance Department to improve the audit checks on customs receipts.	
35		Suggestion that the Auditor General should in future years furnish a memorandum to the Committee giving a collection of all doubtful cases relating to new services with full details.	
36		Suggestion that in future the Standing Finance Committee, when asked to approve of any scheme placed before them should consider, in the light of the case law promulgated by the Public Accounts Committee, whether the scheme constitutes a "New Service" and that, in order to enable the Standing Finance Committee to perform this function, the Department of the Government of India responsible for presenting the demand to that Committee should call attention to all the relevant facts and considerations.	
37		Desirability of distributing the amount of a supplementary grant between the various subheads and demand units like that of the original grant.	

Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
	Appropriation Accounts and Report thereon for 1927-28—contd.		
38	..	Suggestion that the Auditor General should investigate what precise procedure could be adopted in a case where one Department of Government employs another to do work for it to keep the Department responsible for providing the funds informed of the progress of expenditure on the work.	..
39	..	Introduction of the Commercial system of accounts in all Government salt producing undertakings.	..
40	..	The Public Accounts Committee desire to have a report next year analysing the services which are rendered by the Meteorological Department to the Royal Air Force and the reciprocal services rendered by the latter in the study of Meteorology, new routes for civil aviation or otherwise. They further observe that the report should mention specifically those activities which the Department would not have undertaken but for the Royal Air Force.	..
41	..	Suggestion that the Government of India should investigate the whole question regarding the policy to be adopted in regard to the production and distribution of quinine, in consultation with provincial Governments, without delay.	..
42	Page 313 (Grant 66—Indian Stores Department).	Suggestion that in future the two sets of figures in the Appropriation Accounts and the Administration Report relating to the net loss in the working of the Indian Stores Department should be prepared on the same lines or at least on a reconcilable basis.	..

Serial No.	Reference to Previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
		Appropriation Accounts and Report thereon for 1927-28.—concld.	
43	Page 439 (Grant 73—Refunds).	Suggestion that the Finance Department should consider whether, in the case of the non-voted refunds, which represent inevitable items of expenditure, there should be no time limit for the acceptance and sanctioning of re-appropriations and additional appropriations.	..
44	..	Suggestion that the Finance Department should enquire into the possibility of improving the present procedure for the preparation of budgets in areas like Delhi where there is a separate Pay and Accounts Officer.	..
45	..	Suggestion for exhibiting in future Demands for Grants and Appropriation Accounts under the subhead 'Horticulture' the expenditure now shown under 'Agriculture' under the Grant for Delhi.	..
46	..	Suggestion that, when considering the preparation of accounts of the Dairy Farm and the slaughter house in the Andamans on a commercial basis, the Auditor General should consider whether any portion of the loss on the working of these undertakings can properly be charged against the Army estimates.	..
47	..	Recommendation that as soon as the report of the Public Accounts Committee appears the Finance Department should prepare lists enumerating the points and recommendations, including those in the proceedings attached to the Report, which concern each Department and circulate them to the Departments concerned for immediate action. The Department should then report by a fixed date what action they have taken as regards each item and further render supplementary returns at regular intervals until all the recommendations have been disposed of to the satisfaction of the Finance Department.	..

CHAPTER V.—APPROPRIATION ACCOUNTS WITH COMMENTS THEREON

GRAND SUMMARY of Appropriation Accounts by Grants.

No. and Name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder un-adjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
16. Customs :					
Voted .	73,72,999	71,90,960	—1,82,039	—14,070	—1,67,969
Non-voted	*19,74,201*	*19,79,173*	*+4,972*	..	*+4,972*
17. Taxes on Income :					
Voted .	65,84,000	65,09,975	—74,025	—6,800	—67,225
Non-voted .	*2,45,619*	*2,35,373*	*—10,246*	..	*—10,246*
18. Salt :					
Voted .	80,57,000	77,57,244	—2,99,756	—28,910	—2,70,846
Non-voted .	*45,08,500*	*45,36,119*	*+27,619*	..	*+27,619*
19. Opium :					
Voted .	79,73,000	53,14,354	—26,58,646	—25,59,559	—99,087
Non-voted .	*78,368*	*70,065*	*—8,303*	..	*—8,303*
20. Stamps :					
Voted .	2,22,000	1,26,557	—95,443	—9,000	—86,443
Non-voted .	..	*367*	*+367*	..	*+367*
21. Forest :					
Voted .	7,63,000	7,09,596	—53,404	—41,764	—11,640
Non-voted .	*3,24,377*	*3,19,323*	*—5,054*	..	*—5,054*
22. Irrigation, etc.—Charged to Revenue :					
Voted .	16,61,000	17,36,509	+75,509	—73,000	+1,48,509
Non-voted .	*14,52,300*	*14,58,561*	*+6,261*	..	*+6,261*
25. Interest on ordinary Debt, etc. :					
Voted .	1,27,34,000	1,25,28,862	—2,05,138	..	—2,05,138
Non-voted .	*8,06,03,000*	*8,19,72,170*	*+13,69,170*	..	*13,69,170*

No. and Name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder un-adjusted + of —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
26. Interest on Miscellaneous obligations:					
Voted .	40,36,000	40,02,614	—33,386	—395	—32,991
Non-voted .	*5,80,74,496*	*5,77,40,226*	*—3,34,270*	..	*—3,34,270*
27. Staff, Household and Allowances of the Governor General:					
Voted .	4,81,000	4,34,207	—46,793	—37,880	—8,913
Non-voted .	*10,04,575*	*9,96,963*	*—7,612*	..	*—7,612*
28. Executive Council:					
Voted .	81,000	63,077	—17,923	—14,000	—3,923
Non-voted .	*4,81,000*	*4,80,068*	*—932*	..	*—932*
29. Legislative Bodies:					
Voted .	5,37,000	3,85,524	—1,51,476	—12,000	—1,39,476
Non-voted .	*1,40,889*	*1,30,849*	*—10,040*	..	*—10,040*
30. Foreign and Political Department:					
Voted .	8,08,000	7,99,668	—8,332	..	—8,332
Non-voted .	*2,09,000*	*1,99,110*	*—9,890*	..	*—9,890*
31. Home Department:					
Voted .	6,45,000	5,70,795	—74,205	—70,850	—3,355
Non-voted .	*8,49,029*	*8,50,134*	*+1,105*	..	*+1,105*
32. Public Service Commission:					
Voted .	1,17,000	1,20,898	+3,898	—6,000	+9,898
Non-voted .	*2,88,000*	*2,78,686*	*—9,314*	..	*—9,314*
33. Legislative Department:					
Voted .	5,70,000	4,83,620	—86,380	—76,080	—10,300
Non-voted .	*2,11,008*	*2,10,389*	*—619*	..	*—619*

No. and Name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
34. Department of Education, Health and Lands:					
Voted .	6,05,000	5,92,044	—12,956	—11,700	—1,256
Non-voted .	*2,09,396*	*2,09,049*	*—347*	..	*—347*
35. Finance Department:					
Voted .	10,86,000	10,28,222	—57,778	—50,989	—6,789
Non-voted .	*2,90,079*	*2,89,983*	*—96*	..	*—96*
36. Separation of Accounts from Audit:					
Voted .	14,12,000	13,83,256	—28,744	..	—28,744
Non-voted .	*43,000*	*36,604*	*—6,396*	..	*—6,396*
37. Commerce Department:					
Voted .	2,91,000	2,86,018	—4,982	—3,000	—1,982
Non-voted .	*1,00,900*	*1,00,291*	*—609*	...	*—609*
38. Army Department:					
Voted .	5,71,000	5,03,011	—67,989	—59,042	—8,947
Non-voted .	*92,636*	*89,981*	*—2,655*	..	*—2,655*
39. Department of Industries and Labour:					
Voted .	4,76,000	4,54,747	—21,253	—16,300	—4,953
Non-voted .	*1,26,000*	*1,24,910*	*—1,090*	..	*—1,090*
40. Central Board of Revenue:					
Voted .	1,92,990	1,80,215	—12,775	—12,960	+185
Non-voted .	*1,03,100*	*1,02,938*	*—162*	..	*—162*
41. Payments to Provincial Governments, etc.:					
Voted .	1,28,000	1,28,107	+107	..	+107
Non-voted .	*1,00,750*	*1,00,432*	*—318*	..	*—318*

No. and Name of Grant or Appropriation.	Final Grant or appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
42. Audit :					
Voted	85,30,000	82,72,928	—2,57,072	—1,52,500	—1,04,572
Non-voted	*6,41,860*	*6,65,175*	*+23,315*	..	*+23,315*
43. Administration of Justice :					
Voted	1,05,000	1,04,387	—613	..	—613
44. Police :					
Voted	1,85,000	1,76,827	—8,173	..	—8,173
Non-voted	*3,000*	*2,666*	*—334*	..	*—334*
45. Ports and Pilotage :					
Voted	20,70,000	14,83,654	—5,86,346	—5,34,800	—51,546
Non-voted	*11,39,400*	*11,06,162*	*—33,238*	..	*—33,238*
46. Survey of India :					
Voted	31,84,000	29,99,835	—1,84,165	—1,03,333	—80,832
Non-voted	*8,20,000*	*8,03,711*	*—16,289*	..	*—16,289*
47. Meteorology :					
Voted	13,96,000	13,87,765	—8,235	..	—8,235
Non-voted	*41,300*	*41,182*	*—118*	..	*—118*
48. Geological Survey :					
Voted	2,12,000	2,13,708	+1,708	..	+1,708
Non-voted	*3,84,000*	*3,79,354*	*—4,646*	..	*—4,646*
49. Botanical Survey :					
Voted	4,51,000	3,87,436	—63,564	—61,700	—1,864
Non-voted	*23,700*	*21,297*	*—2,403*	..	*—2,403*
50. Zoological Survey :					
Voted	1,76,000	1,75,938	—62	..	—62
Non-voted	*30,135*	*29,764*	*—371*	..	*—371*

No. and Name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
51. Archæology:					
Voted .	16,64,000	15,21,823	—1,42,177	—84,618	—57,559
Non-voted .	*96,950*	*93,302*	*—3,648*	..	*—3,648*
52. Mines:					
Voted .	1,71,000	1,69,555	—1,445	..	—1,445
Non-voted .	*71,190*	*70,907*	*—283*	..	*—283*
53. Other Scientific Departments— . . .	3,30,000	3,28,687	—1,313	—468	—845
54. Education:					
Voted .	3,24,000	3,19,126	—4,874	—4,664	—210
Non-voted .	*19,493*	*14,393*	*—5,100*	..	*—5,100*
55. Medical Services:					
Voted .	8,39,000	8,18,502	—20,498	..	—20,498
Non-voted .	*2,87,621*	*2,83,237*	*—4,384*	..	*—4,384*
56. Public Health:					
Voted .	12,29,000	11,89,963	—39,037	—2,000	—37,037
Non-voted .	*1,74,852*	*1,67,534*	*—7,318*	..	*—7,318*
57. Agriculture:					
Voted .	15,28,000	15,19,804	—8,196	..	—8,196
Non-voted .	*2,24,600*	*2,38,422*	*+13,822*	..	*+13,822*
58. Civil Veterinary Services:					
Voted .	6,75,000	6,67,897	—7,103	..	—7,103
Non-voted .	*73,000*	*66,380*	*—6,620*	..	*—6,620*
59. Industries:					
Voted .	2,87,000	2,63,931	—23,069	—3,500	—19,569
Non-voted .	*3,94,224*	*3,94,214*	*—10*	..	*—10*
60. Aviation:					
Voted .	5,68,000	5,06,217	—61,783	—56,100	—5,683
Non-voted .	*14,800*	*14,536*	*—264*	..	*—264*

No. and Name of Grant or Appropriation	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
61. Commercial Intelligence Statistics:					
Voted	3,09,000	2,66,054	—42,946	—37,513	—5,433
Non-voted	*29,838*	*28,757*	*—1,081*	..	*—1,081*
62. Emigration—Internal:					
Voted	36,000	30,913	—5,087	—2,117	—2,970
Non-voted	*11,250*	*10,908*	*—342*	..	*—342*
63. Emigration—External:					
Voted	1,97,000	1,91,503	—5,497	...	—5,497
Non-voted	*64,045*	*61,006*	*—3,039*	...	*—3,039*
64. Joint Stock Companies:					
Voted	1,46,000	1,32,224	—13,776	—13,361	—415
Non-voted	*4,000*	*780*	*—3,220*	..	*—3,220*
65. Miscellaneous Departments:					
Voted	2,24,000	2,11,489	—12,511	—8,432	—4,079
Non-voted	*97,028*	*95,627*	*—1,401*	..	*—1,401*
66. Indian Stores Department:					
Voted	18,04,000	17,83,682	—20,318	..	—20,318
Non-voted	*96,000*	*95,970*	*—30*	..	*—30*
67. Currency:					
Voted	45,86,000	40,81,599	—5,04,401	—2,95,833	—2,08,568
Non-voted	*1,58,600*	*1,53,446*	*—5,154*	..	*—5,154*
68. Mint:					
Voted	27,42,000	27,34,684	—7,316	..	—7,316
Non-voted	*1,04,800*	*1,05,011*	*+211*	..	*+211*
69. Civil Works:					
Voted	1,65,77,000	1,52,83,743	—12,93,257	—16,63,000	+3,69,743
Non-voted	*11,29,000*	*13,30,469*	*+2,01,469*	*—11,622*	*+2,13,091*

No. and Name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
70. Superannuation Allowances and Pensions:					
Voted .	37,59,000	33,65,217	—3,93,783	..	—3,93,783
Non-voted .	*2,18,72,497*	*2,14,09,797*	*—4,62,700*	..	*—4,62,700*
71. Stationery and Printing:					
Voted .	55,38,000	54,50,805	—87,195	—54,000	—33,195
Non-voted .	*28,784*	*27,137*	*—1,647*	..	*—1,647*
72. Miscellaneous:					
Voted .	22,31,800	17,25,018	—5,06,782	—4,14,000	—92,782
Non-voted .	*34,43,413*	*33,83,233*	*—60,180*	..	*—60,180*
72-A. Miscellaneous adjustments between Central and Provincial Governments .	1,08,000	1,08,059	+59	..	+59
73. Refunds:					
Voted .	70,17,000	62,66,232	—7,50,768	—19,987	—7,30,781
Non-voted .	*2,27,53,112*	*2,13,50,283*	*—14,02,829*	*+11,622*	*—14,14,451*
74. North West Frontier Province:					
Voted .	99,56,800	98,22,961	—1,33,839	..	—1,33,839
Non-voted .	*1,29,11,031*	*1,28,38,239*	*—72,792*	..	*—72,792*
75. Baluchistan:					
Voted .	28,07,000	27,54,576	—52,424	..	—52,424
Non-voted .	*46,55,550*	*46,71,673*	*+16,123*	..	*+16,123*
76. Delhi:					
Voted .	41,09,000	40,38,502	—70,498	..	—70,498
Non-voted .	*2,91,800*	*2,67,729*	*—24,071*	..	*—24,071*
77. Ajmer-Merwara:					
Voted .	14,54,000	13,86,289	—67,711	—21,310	—46,401
Non-voted .	*1,10,820*	*1,10,190*	*—630*	..	*—630*

No. and Name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
78. Andamans and Nicobar Island:					
Voted .	42,92,000	35,39,876	—7,52,124	—2,60,606	—4,91,518
Non-voted .	*2,08,000*	*1,94,329*	*—13,671*	..	*—13,671*
79. Rajputana:					
Voted .	5,50,000	5,30,549	—19,451	—5,530	—13,921
Non-voted .	*7,93,360*	*7,58,757*	*—34,603*	..	*—34,603*
80. Central India:					
Voted .	5,90,000	5,70,281	—19,719	—3,050	—16,669
Non-voted .	*6,82,873*	*6,53,412*	*—29,461*	..	*—29,461*
81. Hyderabad:					
Voted .	2,92,000	2,87,059	—4,941	..	—4,941
Non-voted .	*3,42,640*	*3,28,032*	*—14,608*	..	*—14,608*
82. Expenditure in England under the Control of the Secretary of State:					
Voted .	13,45,000	12,30,168	—1,14,832	..	—1,14,832
Non-voted .	*17,40,000*	*16,45,103*	*—94,897*	..	*—94,897*
83. Expenditure in England under the Control of the High Commissioner:					
Voted .	37,80,000	30,70,763	—7,09,237	—5,22,000	—1,87,237
Non-voted .	*39,69,000*	*39,22,573*	*—46,427*	..	*—46,427*
Ecclesiastical . . .	30,49,009	29,97,923	—51,086	..	—51,086
Political . . .	*92,40,358*	*96,90,089*	*+4,49,731*	..	*+4,49,731*
Frontier Watch and Ward	*1,35,32,525*	*1,32,08,607*	*—3,23,918*	..	*—3,23,918*
Territorial and Political Pensions . .	*29,48,650*	*28,12,913*	*—1,35,737*	..	*—1,35,737*
Bangalore . . .	*13,57,161*	*13,37,552*	*—19,609*	..	*—19,609*
Western India States Agency	*16,37,442*	*15,91,592*	*—45,850*	..	*—45,850*
84. Capital Outlay on Security Printing .	67,000	—4,75,524	—5,42,524	—35,000	—5,07,524
5. Forest Capital Outlay.	2,000	..	—2,000	..	—2,000

No. and Name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted. + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
86. Irrigation Works—not charged to Revenue:					
Voted .	1,74,000	32,550	—1,41,450	—1,23,000	—18,450
Non-voted .	..	*3,490*	*+3,490*	..	*+3,490*
89. Capital outlay on Currency Note Printing Press:					
Voted .	3,40,000	3,36,534	—3,466	—50,000	+46,534
Non-voted .	*6,000*	*480*	*—5,520*	..	*—5,520*
90. Capital outlay on Vizagapatam Harbour .	47,53,000	29,23,364	—18,29,636	—15,53,000	—2,76,636
91. Commuted Value of Pensions:					
Voted .	26,10,000	29,13,702	+3,03,702	...	+3,03,702
Non-voted .	*7,33,000*	*6,95,332*	*—37,668*	..	*—37,668*
92. Delhi Capital Outlay:					
Voted .	1,38,39,000	1,15,46,778	—22,92,222	—19,21,707	—3,70,515
Non-voted .	*5,10,537*	*5,14,751*	*+4,214*	..	*+4,214*
93. Interest Free Advance	93,95,000	75,28,045	—18,66,955	—4,51,000	—14,15,955
94. Loans and Advances bearing interest .	13,31,57,000	13,54,93,479	+23,36,479	—16,28,000	+39,64,479
Totals { Voted .	32,01,15,589	30,49,59,237	—1,51,56,352	—1,31,90,428	—19,65,924
Totals { *Non-voted* .	*26,44,62,471*	*26,31,99,190*	*—12,63,281*	..	*—12,63,281*

Amount of excess to be covered by Excess Grants or Appropriations:

	Rs.
Voted	27,21,462
Non-voted	*21,21,869*

GRANT No. 16—CUSTOMS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted. to defray the Expenses in connection with the collection of CUSTOMS REVENUE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 1—Customs ".					
A. Sea Customs Charges at the Ports :					
A. 1.—Pay of Officers :					
Non-voted O. *3,31,668* S. *—12,850* (a)	*3,18,818*	*3,22,570*	*+3,752*	*+3,200*	*+552*

Increased expenditure occurred in Madras (Rs. 12,992), Bengal (Rs. 2,413) and Burma (Rs. 1,317) and was partly counterbalanced by saving in Bombay (Rs. 12,970).

The excess in Madras was due to (*i*) provision having been made for the pay of the Collector for only 6 months of the year and (*ii*) provision for the Assistant Collector having been made on the basis of inferior scale whereas the corresponding actuals were with reference to the superior scale sanctioned during the year.

Appointment of a voted officer in place of a non-voted one transferred was mainly responsible for the saving in Bombay.

Voted . . .	3,95,880	3,66,407	—29,473	—27,181	—2,292

Except in Madras, savings occurred in all circles, chiefly in India (Rs. 16,000) and in Burma (Rs. 12,222). In the India circle a provision of Rs. 16,000 was made in the original estimates for the leave salary of Imperial Customs Service officers which was subsequently reappropriated to other provinces. The saving of Rs. 12,222 in Burma was caused by (*i*) the appointment of non-voted officers in place of voted ones (Rs. 12,800) and (*ii*) the partial utilisation of the provision for leave salary (Rs. 3,000) and was partly counterbalanced by the pay of the Assistant Chemical Examiner (Rs. 3,500) being taken to this sub-head instead of A.2 under which provision was made. The excess in Madras (Rs. 4,378) was due to the absence of provision in the original estimates for Probationary Assistant Collectors.

A. 2.—Pay of Establishments	45,66,041	44,73,145	—92,896	—77,827	—15,069

Except a petty excess of Rs. 93 in Bihar, savings occurred in all circles, *viz.*, Burma (Rs. 36,718), Bengal (Rs. 21,949), Bombay (Rs. 20,279) and Madras (Rs. 14,043).

Entertainment of men on lower rates of pay in place of men on higher pay in vacancies caused by retirements, casualties, etc., is mainly responsible for the savings.

A. 3.—Overtime and Holiday Allowances . . .	9,72,100	9,41,132	—30,968	—12,661	—18,307

Is the net result of savings in Burma (Rs. 34,925) and Bombay (Rs. 7,378) and excesses in Bengal (Rs. 11,065) and Madras (Rs. 270).

The saving in Burma is due to a larger decrease in shipping than anticipated. In Bombay the decrease is mainly the result of economy. Increased shipping activities, which account for the excess in Bengal, resulted in larger receipts (Rs. 9,107).

	Rs.
(a) Sanctioned on 29th January 1929	—7,500
" " 9th March 1929	—1,100
" " 12th January 1929	—4,250
	—12,850

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major head—" 1 Customs "—*contd.*					
A.—Sea Customs, etc.—*contd.*					
A. 4.—Other Allowances, Honoraria, etc.:					
Non-voted O. Rs. 72,972 (a) S. —3,550	*69,422*	*64,255*	*—5,167*	*—3,500*	*—1,667*

Savings in Bombay (Rs. 5,873) and Madras (Rs. 2,018) were partly counterbalanced by excesses in Burma (Rs. 2,455) and Bengal (Rs. 269). Smaller expenditure on house rent and other allowances and on cost of passages owing to changes in personnel, accounts for the saving in Bombay. In Madras the saving accrued mainly under " travelling allowances ". Larger expenditure on account of cost of passages is responsible for the excess in Burma.

Voted . . .	2,59,697	2,30,863	—28,834	—17,788	—11,046

Savings mainly in Bengal (Rs. 26,828) and Bombay (Rs. 10,126) were partly counterbalanced by excess expenditure chiefly in Burma (Rs. 9,285).

Smaller number of cases necessitating expenditure on rewards caused the savings in Bengal and Bombay. The excess in Burma was due to larger expenditure on travelling allowances (Rs. 1,500), rewards (Rs. 2,100) cost of passages (Rs. 3,300), and house rent and other allowances (Rs. 2,400).

A. 5.—Purchase and Repairs of Boats	74,400	40,652	—33,748	—26,842	—6,906

Extra expenditure of Rs. 839 was incurred in Burma for the purchase of a boat for Victoria Point and savings occurred chiefly in Bengal (Rs. 23,777) and Bombay (Rs. 10,797). The saving in Bengal was mainly due to (*i*) no purchase of boats having been effected in Calcutta (Rs. 18,000) and (*ii*) smaller expenditure on account of repair of boats in Calcutta and Chittagong (Rs. 5,746). In Bombay the saving of Rs. 10,797 in the provision of Rs. 13,000 has been explained as follows:

" A fluctuating item but also a contract grant of Rs. 4,500 sanctioned for the same purpose under A. 8 for the Bombay Custom House." The expenditure recorded under this head is for the Karachi Custom House. The provision for the same purpose for the Bombay Custom House was transferred to A. 8.

A. 6.—Stores and Equipments of Boats	37,800	23,062	—14,738	—12,800	—1,938

Savings accrued mainly in Bengal (Rs. 9,558) and Bombay (Rs. 5,178) owing to smaller expenditure than anticipated. Also stores were obtained at lower prices in Bombay.

A. 7.—Special payments in connection with the detection of offences under the Sea Customs and allied Acts.	5,000	1,980	—3,020	—700	—2,320

A fluctuating item. In Bengal the entire provision was not utilised owing to absence of cases requiring payment.

	Rs.
(a) Sanctioned on 29th January 1929	—7,200
" " 9th March 1929	—600
" " 12th January 1929	4,250
	—3,550

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation. withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "1—Customs"—*contd.*					
A.—Sea Customs, etc.—*contd.*					
A. 8.—Other Supplies and Services	1,76,571	1,69,181	—7,390	+31,336	—38,726

Is the net result of savings in Burma (Rs. 14,308) and Bengal (Rs. 4,796) partly counterbalanced by excesses in Bombay (Rs. 9,744), Madras (Rs. 1,323) and Bihar and Orissa (Rs. 647).

In Burma the decreased expenditure was due to (*i*) stitching departmentally uniforms for inferior servants (Rs. 4,000) and (*ii*) non-utilisation of the provision for rebuilding the Preventive Officers' Quarters at Syriam (Rs. 10,000). The saving in Bengal was the result of smaller expenditure on rewards to informers (Rs. 3,710) and cheaper clothing charges for inferior servants (Rs. 1,060). Additional expenditure on rewards (Rs. 3,400) and law charges in connection with a Customs Drawback fraud case (Rs. 6,300), account for the excess in Bombay (*See* Notes). In Madras the excess was partly due to expenditure on account of customs duty on Government Stores not originally provided for and partly to the increased expenditure in connection with the purchase of land for the residential quarters at Vizagapatam for the Customs Department. In Bihar and Orissa an expenditure of Rs. 647 was incurred on European Stores which was not provided for in the original estimates. Funds to the extent of Rs. 700 were, however, erroneously obtained by the Bihar and Orissa Government under A. 9. by reappropriation.

A. 9.—Contingencies . .	3,49,426	2,91,066	—58,360	—13,077	—45,283

Is the net result of savings in Burma (Rs. 23,762), Bombay (Rs. 22,100), Bengal (Rs. 10,660) and Madras (Rs. 2,626) counterbalanced by an excess expenditure of Rs. 788 incurred in Bihar and Orissa.

In Burma, the large saving was due to smaller expenditure on the purchase of books and publications. (*See* Notes).

The saving in Bombay was due to (*i*) non-utilisation of the provision of Rs. 7,000 for cost of gas, etc., on running expenses of electric tabulating and sorting machines and customs duty on imported stores, the expenditure on which was debited to sub head A. 8. and (*ii*) less expenditure on several items of contingencies of a fluctuating nature (Rs. 15,000).

Smaller expenditure on account of books and publications (Rs. 2,175) and (*ii*) economy in expenditure (Rs. 7,882) account mainly for the saving in Bengal.

Repair charges for the steam launch "Pearl" was mainly responsible for the excess in Bihar.

A. 10.—Establishment Charges paid to other Governments, Departments, etc.	1,50,647	1,49,770	—877	+12,210	—13,087

Includes an excess expenditure (Rs. 3,733) in Madras which was due partly to larger number of customs samples tested by the Chemical Examiner to the Madras Government and partly due to the varying rate on that account charged from year to year.

A reappropriation of Rs. 8,000 to this sub-head sanctioned in the India Circle on the 24th January to meet anticipated extra expenditure on account of payments to the Post Office for collecting customs duty on postal parcels as estimated by the Director General of Posts and Telegraphs proved unnecessary.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "1—Customs"—*contd.* A.—Sea Customs, etc.—*contd.*					
A. 11.—Grants-in-aid, Contributions and Donations:					
Non-voted . . .	*360*	*340*	*—20*	..	*—20*
Voted . O. Rs. 1,08,720 (a) S. 99,000	2,07,720	2,07,720	..	+1,000	—1,000

Saving (Rs. 1,000) in Burma was counterbalanced by an excess expenditure of Rs. 1,000 which occurred in Bombay on account of the unprovided payment of grant-in-aid to the Bombay Education Society. (*See* Notes). The supplementary grant was voted for the re-building fund of the Mayo Marine Institute, Rangoon.

A. 12.—*Deduct*—Contributions etc.	—48,582	—45,021	+3,561	..	+3,561

The excess occurred in Bombay.

Contributions for leave and pension were credited to the receipt head "XXXIII Receipts in aid of Superannuation" instead of by deduction from this head as provided.

A. 13.—*Deduct*.—Probable Savings	—1,15,000	..	+1,15,000	+1,15,000	..

The saving was fully realised.

B.—Compensations:					
Non-voted *O.10,44,000* (b) S. *5,41,601*	*15,85,601*	*15,92,008*	*+6,407*	*+300*	*+6,107*

Excess occurred mainly in the Punjab (Rs. 5,758) due to the payments on account of customs compensations having been made twice in two cases. In one case the amount drawn in excess (Rs. 3,210) has been recovered in April 1929, while in the other case steps are being taken to effect the recovery.

Voted . . .	19,000	19,189	+189	..	+189
C.—Land Customs Charges:					
C. 1.—Pay of Officers . .	19,780	21,214	+1,434	+1,795	—361

The excess was mainly due to the payment of arrears of pay (Rs. 900) of the late Rebate Officer, Duzdap (East Persia) in the India Circle and the post of Excise Superintendent in the North-West Frontier Province having been raised to the status of a Gazetted Officer with effect from 1st January 1928 (Rs. 600).

C. 2.—Pay of Establishments .	1,94,841	1,83,522	—11,319	—8,940	—2,379

Bulk of the savings occurred in Madras (Rs. 8,941). The original estimates in Madras contained provision for making permanent the temporary Customs establishments at the Pondicherry and Karikkal frontiers.

(a) Voted by the Legislative Assembly on 18th February 1929.
(b) Sanctioned on 26th June 1928.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "1—Customs"—*concld.*					
C.—Land Customs Charges—*contd.*					
C. 3.—Other Charges . .	98,679	1,05,064	+6,385	+17,575	—11,190

Excess to the extent of Rs. 8,601 occurred in Madras. This was counterbalanced by small savings in other Provinces. The excess in Madras was mainly under travelling allowance and rewards; in the former case due to more extensive patrolling by the regular as well as the extra establishment entertained in connection with the detection of cases of smuggling and in the latter case due to the larger amount of rewards paid.

The net saving of Rs. 11,190 shown in column 6 included a saving of Rs. 9,139 relating to the Madras circle and was due to the fact that certain works on petty construction and repairs were not completed before the close of the financial year.

E.—English Charges (High Commissioner) on Stores . . .	9,000	12,011	+3,011	+4,830	—1,819

Increase in indents. The remaining saving mainly due to liabilities carried forward.

F.—Loss or Gain by Exchange . .	..	3	+3	..	+3
G.—Reduction made by the Legislative Assembly . . .	—1	..	+1	..	+1
Totals — *Non-voted*	*19,74,201*	*19,79,173*	*+4,972*	..	*+4,972*
Totals — Voted — Gross .	74,21,581	72,35,981	—1,85,600	—14,070	—1,71,530
Totals — Voted — Deductions.	—48,582	—45,021	+3,561	..	+3,561
Totals — Voted — Net . .	73,72,999	71,90,960	—1,82,039	—14,070	—1,67,969

NOTES.

1. Sub-head A 11—Voted.—The total expenditure under "Grants-in-aid, Contributions etc." is made up of contributions to the following Institutions :—

	Rs.
Bombay—	
(1) The Lascars' Home	10,000
(2) The Prince of Wales Seamens Institute . . .	3,000
(3) Customs Clubs	7,200
(4) Bombay Education Society	1,000
(5) Loans and Grants Fund	3,500
Karachi—	
(6) Customs Preventive Service Club	2,520
(7) Civil Hospital Aid and Nursing Association . . .	2,000
(8) Red Cross Society	1,000
Bengal—	
(9) Welfare Committee appointed by local Government .	30,000
(10) Service Sunday Fee Fund, Calcutta	11,520
(11) Service Sunday Fee Fund, Chittagong	550
(12) Customs Recreation Club, Chittagong	150
(13) Charitable Dispensary, Kidderpore	100
(14) Charitable Dispensary, Budge Budge	180

	Rs.
Rangoon—	
(15) Benevolent Funds	10,000
(16) Mayo Marine Institute	1,04,500
(17) Seamens' Mission	5,500
(18) General Hospital	2,000
(19) Customs Club	4,000
(20) Port Commissioners' Dispensary	1,200
Akyab—	
(21) General Hospital	500
(22) Volunteers Club	750
Bassein—	
(23) Sea Farer's Club	1,800
(24) Town Club	500
Moulmein—	
(25) Customs Club	1,000
(26) Seamen's Burial Fund	250
Madras—	
(27) Customs Benefit Fund	1,000
(28) Port Staff Club	2,000
	2,07,720

2. The actual receipts realised and expenditure incurred during the year on account of overtime and holiday allowances are detailed below :—

	Receipts.	Expenditure.
	Rs.	Rs.
Bengal	5,13,107	4,10,165
Burma	2,98,261	2,75,875
Madras	97,308	93,970
Bombay	3,52,358	3,68,842
Total	12,61,034	11,48,852

(*i.e.*, A 3 *plus* A.-11.—voted.)

3. Bombay—Sub-head A 8.—The actual expenditure amounted to Rs. 29,315 against the original grant of Rs. 19,571 resulting in an excess of Rs. 9,744. To meet the excess an additional provision of Rs. 26,346 was made by orders of reappropriation sanctioned on different dates which proved excessive to the extent of Rs. 16,602 owing mainly to :—

	Rs.
(*i*) Smaller extra expenditure on rewards	1,600
(*ii*) Less expenditure on the initial cost of setting up a laboratory owing to inability of contractors to provide certain necessary supplies and to a portion of the expenditure being classified under "41-Civil Works"	9,500
(*iii*) Non-utilisation of the appropriation for cost of gas, electric and other contingent charges, owing to the laboratory not working full during the whole year	2,000
(*iv*) Smaller expenditure under other Sundry heads	3,300
	16,400

4. Burma.—Sub-head A 9.—The actual expenditure amounted to Rs. 49,478 against the original grant of Rs. 73,240. The original grant was raised by Rs. 7,000 by orders of reappropriation sanctioned on 29th December 1928. The reappropriation was unnecessary as the expenditure was well within the original allotment.

IMPORTANT COMMENTS.

Over-Budgeting (Burma).

A. 3.—Overtime and Holiday Allowances.—The original voted allotment under this sub-head was Rs. 1,78,800. This was reduced to Rs. 1,54,049 by reappropriation in the closing months of the year. The total expenditure was Rs. 1,43,875. This is a head under which the requirements are generally over-estimated as will be seen from the following statistics :—

—	Original allotment.	Modified allotment.	Expenditure.	Savings compared with modified allotment.
	Rs.	Rs.	Rs.	Rs.
1926-27	2,07,000	1,98,520	1,49,65[illegible]	48,862
1927-28	1,64,000	1,88,000	1,51,817	36,183
1928-29	1.78,800	1,54,049	1.43,875	10.174

2. *A. 8.—Other Supplies and Services.*—The original allotment of Rs. 82,200 raised to Rs. 89,550 by reappropriation. Large savings generally occur under this head as will be seen from the following statistics :—

—	Original allotment.	Modified allotment.	Expenditure.	Savings compared with modified allotment.
	Rs.	Rs.	Rs.	Rs.
1926-27	98,090	98,090	59,278	38,812
1927-28	1,17,650	1,15,650	93,181	22,469
1928-29	82,200	89,550	67,892	21,658

Faulty administration of Grant (Bombay).

3. There was an excess on the original appropriation under the sub-head "A-8—Other supplies and Services" of Rs. 9,744. This appropriation was however supplemented by reappropriation to the extent of Rs. 26,346 between the dates 26th May 1928 to 29th January 1929 thus giving rise to a saving of Rs. 16,602 over the net modified appropriation. This seems to indicate an imperfect knowledge of the liabilities which would be forthcoming before the close of the year.

Frauds and Embezzlements.

4. About July 1927, information was received in a Custom House that a certain local firm dealing in watch materials imported from Switzerland was defrauding the revenue by the presentation of false invoices. A magistrate's

warrant was obtained and the firm's premises were searched, and correspondence was seized which tended to show that the Manager regularly received two invoices for his goods, one called "definitive" wherein the real value of the importations appeared, and another which showed only about 40 per cent. of the "definitive" prices and which was tendered to the Custom House as evidence of value. The case was handed over to the police who arrested the Manager but permitted his release on bail. When the case came on for hearing the magistrate framed a charge of cheating against the accused who pleaded not guilty. Before the next hearing, however, he through his legal representative, paid Rs. 8,000 into the Custom House of which Rs. 1,409 was adjusted as duty, the remainder, which probably formed a considerable portion of the duty short collected on consignments received and cleared during a few years prior to the discovery of the fraud, being credited to Miscellaneous Customs revenue. When the case was heard again, the accused asked permission to amend his plea and now pleaded guilty. It was pointed out on his behalf that he had made restitution as far as he could and a light sentence was pleaded for. He was sentenced to simple imprisonment for 1 day and a fine of Rs. 100 on each of the four charges on which proceedings had been taken. Investigations made by the Collector showed that the accused had made as complete reparation as his finances would permit and the Collector, therefore, considered that the accused had been adequately punished and agreed with the Police that no useful purpose would be served by proceeding with the remaining charges. The Board, to whom the matter was referred accepted this view.

While investigations in the above case were proceeding, the same accused imported two more cases of watch materials in the name of another firm and attempted to clear them on false invoices. It was found that under-invoicing had taken place as in the case previously mentioned and that the conversion of Swiss francs had been effected at the French instead of at the Swiss rate of exchange. The goods were confiscated subject to a redemption penalty of Rs. 3,000. Appeal against this decision was made to the Board which upheld the order, observing that the case was a glaring example of the fraud of undervaluation of goods supported by false invoices.

5. In another case in the same Custom House, information was received that an attempt would be made to clear a consignment of 84 bags of gum benjamin from Singapore, the weights of which as declared in both the bill of entry and the invoice were false, and delivery was stopped and enquiry ordered. This showed conclusively that against a weight shown as cwts. 158-0-17 lbs. in the genuine invoice, the weight declared in the bill of entry was cwts. 112-3 qrs. 14 lbs. only. The bill of entry and the false invoice (destroyed during the investigation) were dealt with by a young and inexperienced examining officer in the docks who made a check weighment of the consignment and raised the declared figure to 123 cwts. This officer, however, admitted that he did not make his own selection of the packages for check-weighment but accepted those brought to him by the clearing agent. For this dereliction of duty he has been dealt with departmentally. But for the partial saving resulting from the increase in the declared weight as mentioned above, the loss to Government would have amounted to Rs. 407. The importers were called upon by the Collector of Customs to show cause

* Examiner of Customs Accounts.

why action should not be taken against them under Section 167, clauses (37) and (72) for false declaration of weight supported by a false document. They were unable to do this to the satisfaction of the Collector and were accordingly penalised in the sum of Rs. 1,000 and their goods, valued at Rs. 10,000, were confiscated subject to a further redemption penalty of Rs. 5,000. The two penalties amounting in all to Rs. 6,000 were paid, together with Rs. 317 less charged on account of duty.

An appeal, however, was made to the Central Board of Revenue which, in consideration of the firm's previous good reputation and the fact that a special examination of its transactions for a period of 3 months prior to the detection of the case under appeal yielded an entirely negative result, gave the appellants the benefit of the doubt upon the question whether there had been a deliberate attempt to defraud the revenue and set aside the direct penalty of Rs. 1,000.

Holding that there had been serious irregularity in the way in which the bill of entry was prepared the Board was unable to remit entirely the redemption penalty of Rs. 5,000 imposed by the Collector of Customs but reduced it to Rs. 500.*

6. In a third case in the same Custom House the clearing agents of a local firm presented in November 1928 a bill of entry for two cases of brass and copper rivets declaring the value to be $54·36 and $24 or $78·36 in all and paid duty amounting to Rs. 33. During examination of goods an error detected in the relative invoice gave rise to a suspicion that the document was not genuine. Enquiries were instituted and it was found that the impression of a certain figure in the suspected invoice as well as in other invoices obtained from the firm, corresponded with that made by the typewriter in the firm's office. This machine and various papers in the office were seized on a search warrant obtained from the Chief Presidency Magistrate. Invoices were also obtained from the indenting firms through whom consignments had been ordered and under declarations of value involving a loss of duty of Rs. 985 were discovered. Out of this, Rs. 369 was subsequently recovered as being within the time limit of 3 months from the date of first short assessment. The proprietor of the firm made a voluntary statement to the Collector of Customs, entirely at his own risk, admitting the commission of a series of offences and asking for mercy. The case was referred to the Government Solicitor and, at his suggestion, was reported to the Chief Presidency Magistrate for investigation by the Police.

The proprietor of the firm was finally prosecuted and found guilty of these offences under Section 468, Indian Penal Code and sentenced to two months' simple imprisonment on each charge, the sentences to run concurrently, and further to a fine of Rs. 200 on each charge and in default two months' further simple imprisonment, the sentences to be run concurrent.*

7. The above cases fade into insignificance when compared with the extensive frauds in respect of drawback claims which took place in the same Custom House. They were brought to light by an anonymous letter received by the local Commissioner of Police and handed over to the Customs

*Examiner of Customs Accounts.

Collector in January 1928. When some of the allegations made in the letter were found correct, a complaint was made to the Police and detailed investigations were set on foot, those inside the Custom House being made by a Customs Officer placed on Special Duty and those outside being entrusted to the Police. The investigations showed that by a series of 208 fraudulent transactions extending from April 1924 to January 1928 except for a brief interval from April 1927 to June 1927, Government was defrauded to the extent of Rs. 7,56,264. The drawback records prior to April 1924 having been destroyed, it cannot be said for certain that the frauds did not commence earlier than April 1924. The frauds were perpetrated by a gang of 12 men outside the Custom House assisted from time to time by 12 Customs officials. Four more Customs officials are said to have been privy to these frauds.

The '*modus operandi*' followed by the swindlers in each case was to obtain, through confederates among the Custom House peons, original bills of entry relating to large consignments of highly dutiable cargo imported for consumption in India and in respect of which drawback of duty was unlikely to be claimed. From the details available from these documents, they prepared false shipping bills purporting to relate to the shipment, several months previously, of large portions of these consignments under claim for drawback. To complete the shipping bills sufficiently to enable drawback of duty to be claimed, an Examining Appraiser's endorsements of examination, a Preventive Officer's endorsement of supervision of shipment, a signature purporting to be that of the master of the exporting vessel in token of receipt of the goods on board and the initials and signatures of the Superintendent and the Noting Clerk of the Export Department of the Custom House were all forged. It is reported that in six cases an Examining Appraiser of the Custom House was prevailed upon for a consideration to make false certificates of examination of the goods in his own hand. The names of the shippers recorded on these shipping bills were completely bogus. Drawback bills were then prepared in the usual form and these together with the shipping bills in duplicate and the relative original bills of entry were delivered to a confederate in the Custom House who introduced them into the Drawback Department and with the assistance of another confederate caused them to be certified as having been checked and found in order. They were then smuggled into the Accounts Audit Department, where, with the complicity of yet other confederates, they were certified as having been audited and found correct and were then irregularly transferred to the Accounts Department for payment. At this stage one of the gang appeared and with or without the assistance of a confederate in the Accounts Department obtained the cheque in payment of the bogus claim from the Cash Department. The cheques were speedily converted to cash which was presumably distributed amongst the confederates. In the majority of cases the original shipping bills which bear the usual endorsement of examination, shipment, check, etc., were destroyed by the confederates in the Custom House after the perpetration of each fraud with the object of removing as far as possible all traces of their crime, while in a few cases the duplicate shipping bills were also destroyed.

Out of the 208 fraudulent transactions, 25 were prepared for prosecution. It was, however, decided to institute prosecutions only in respect of 6 of these in the first instance and on the death of the leader of the gang at this juncture, this number was reduced to four. Accordingly 4 cases were instituted which were all eventually committed by the Chief Presidency Magistrate to the High Court Sessions. The accused in the first case were one of the outsiders and an Examining Appraiser of the Custom House. The former pleaded that he had acted under the instructions of his master, another of the gang to whom pardon had been tendered as an approver; in the belief that the transactions were genuine. He was given the benefit of the doubt by the jury and acquitted of all the charges against him. The latter was found guilty of forgery and sentenced to 2 years' rigorous imprisonment. In the second case, the accused was one of the gang of outsiders and he was sentenced to 2 years' rigorous imprisonment on each of the three charges preferred against him, the sentence on the 3rd charge to run concurrently. In the third case, the accused who were two of the gang pleaded that they were merely servants of their leader who had died and had no knowledge of his plans. They were given the benefit of the doubt and acquitted. In view of the result of this case, the 4th case which was against one of the two concerned in the 3rd was dropped. Further prosecutions were considered unnecessary and impracticable.

Of the 16 Customs Officials who, it is believed, either assisted the swindlers or were privy to the frauds, 3 died and 13 were dismissed from service and one of these, an Examining Appraiser was also sentenced by the High Court to 2 years' rigorous imprisonment as already stated above. It was not found possible to prosecute the other 12 men.

The procedure relating to drawbacks was not seriously at fault but the connivance of the subordinates in the various departments of the Custom House rendered the perpetration of these series of frauds over a long period possible. How far the Superior Officers could have prevented or detected these frauds, if they had exercised due care and caution, is being investigated with reference to the final report on the frauds furnished by the Collector of Customs. Some precautionary measure calculated to prevent such frauds in future have already been introduced in consultation with the Test Audit and the possibility of introducing a few more is being considered by the Test Audit.

It may be noted in this connection that in the Test Audit of the Custom House for the period ending December 1925 papers were not forthcoming in support of 116 claims of drawback. The investigations disclosed that 11 of these related to fraudulent claims. The Collector states in his final report that "there seems little doubt that the 11 fraudulent claims were deliberately withheld from test audit, but whether the remainder were withheld merely as a screen for the fraudulent claims or because the relevant documents were not in fact available is a matter of conjecture".

Orders are yet awaited on the final report submitted to the Central Board by the Customs Collector on these frauds.*

*Examiner of Customs Accounts.

8. The following 2 cases of fraud or attempt at fraud in another Custom House are important in view of the incorrect or false certificate given by the Preventive Officers who were responsible for correct examination of the imported goods.

(*a*) An importer filed a bill of entry for 5 cases of glass bangles under the proviso to Section 29 stating that he had no invoice for the goods. The contents were examined in the presence of a Preventive Officer and samples were seen by an appraiser. As a result of the examination, the contents were stated to be 2,500 dozen pairs of "Reshmibangles-all others" on which the then tariff value was Rs. 156. The duty thereon Rs. 47 was paid and the goods cleared. In view of the unusual circumstances of the case, enquiries were made which showed that an invoice should have been received prior to clearance. On demand, the importer surrendered the invoice according to which the contents of the import were 3,000 dozen pairs colour lined bangles, Dance brand, which probably came under the description "Hollow or tube, all colours", on which the tariff value amounted to Rs. 516 and the duty was Rs. 155.

From an examination of the importer and a scrutiny of the invoice and the indent, the Collector came to the conclusion that the invoice must all along have been in the hands of the importer, that he must have received the goods according to the invoice and that he must have resorted to the procedure under the proviso to Section 29 with a veiw to pay less duty, hoping to dupe the customs staff, if he could keep the invoice out of sight. When the Collector was considering what action should be taken against the importer, the latter tendered the difference of duty amounting to Rs. 107 and it was decided not to proceed further in the matter. As regards the Preventive Officer in whose presence the examination of the contents was made, the Collector took the lenient view that the former allowed himself to be fooled and to be persuaded that 600 dozen pairs in each of the 5 cases were only 500 dozen pairs and warned him to be more careful in future.

(*b*) In the other case, a Customs broker filed as the agent of the importer a bill of entry with the connected invoice on the 4th March 1929 for 25 cases of refined camphor tablets, each case containing 60 pounds. The cases actually contained camphor powder and weighed each 100 pounds. The duty according to the description in the bill of entry amounted to Rs. 422 whereas the correct duty on the goods was Rs. 609. The appraiser who passed the bill of entry gave an order to open and checkweigh 5 cases. The next morning, the broker's son arranged to get an endorsement from the Preventive Officer concerned purporting to have verified the description and quantity as entered in the bill of entry, although as the latter finally admitted he never inspected the goods or even saw a single case. An out-of-charge order was obtained on the basis of this endorsement after payment of the duty of Rs. 422. That afternoon, the broker's clerk applied for delivery of the goods which he described in his import application as "Refined Camphor". The Port Trust delivery clerk entertained some doubts as to the correct packages he should pass in view of another application received on the same day for "Camphor powder" and insisted on

the production of the connected bill of entry and invoice before delivery. When the broker's son subsequently brought an invoice, it was found to be 25 cases of powder against an equal number of cases of tablets in the bill of entry and in view of the discrepancy, delivery was declined pending enquiry by the Custom House.

The investigation and enquiries made by the Assistant Collector, Appraising Department and the Collector left no room for doubt that the cases actually contained powder, that the bill of entry could have been for cases of powder only, as the few cases of tablets in the consignments received about that time had already been cleared supported by the correct invoices, that the broker had knowingly made a misdeclaration in the bill of entry and that his son and clerk were parties to it. The Collector imposed penalties of Rs. 250, Rs. 250 and Rs. 50 on these individuals respectively and ordered that they should in future be excluded from acting as clearing agent, broker or clerk. He also confiscated the goods subject to a redemption penalty of Rs. 1,000 and if the goods were redeemed, to payment of duty short levied. As against the possible argument that by this order he was making the owner suffer for the action of his agent, he held that such action was legally correct and that if the importer was innocent, he had a remedy in the courts against his agent. The Board on appeal, however, held that before the penalty of confiscation was adjudged in respect of the offence committed by the agent, the Collector of Customs should have come to a definite conclusion as to the extent to which the real owner connived in the offence and as this was not done in this case and there was nothing to prove that the agent committed the fraud with the knowledge of the owner, it directed the refund of the redemption penalty.

As regards the Preventive Officer, the Collector stated that his false certificate must have been due to dishonest motive or to gross dereliction of duty. In view of previous reports and evidence in this case, the Collector acquitted him of dishonest intention and for the gross dereliction of duty ordered that his increment should be stopped for 24 months and that he should not be employed on overtime work for one month.*

9. The Sea Custom Act provides for the licensing of private warehouses at which dutiable goods may be deposited without payment of duty on the first importation thereof. The duty has to be paid on clearance of the goods for home consumption or on the expiry of 3 years from the date of deposit, whichever may be earlier, unless they are re-shipped to a foreign port within this period of 3 years under Customs supervision. The owner of the goods executes a bond binding himself in a penalty of twice the amount of duty on the goods for the proper observance of all rules, and the payment of duty and other claims on demand. The goods are under the custody of the Customs staff and they cannot be cleared except with their knowledge and under their supervision.

In one such private warehouse in Calcutta the Bond Inspector who visited it on the 14th August 1928 became suspicious and took a complete

*Examiner of Customs Accounts.

tally of the stock from which it transpired that only 783 packages were there, whereas according to his books there should have been 1,715 packages consisting of 1,515 cases of brandy, 147 of whisky, 27 of liqueurs and 26 of wine. On noticing the irregularity, the Collector cancelled the license and called on the licensee who was also the sole owner of the licensed goods to pay up the duty on the missing goods and to remove the existing goods to another warehouse or to pay the duty on them as well. On failure of the party to do so, the existing 783 packages were attached and a penalty of Rs. 46,600 was imposed on the licensee on account of the missing packages. The subsequent examination of the 783 packages showed that 70 of these were completely empty, 371 contained various quantities of beer though no beer had been warehoused at all and that bottles were missing in most of the remaining packages. The sale of the goods fetched a net sum of Rs. 4,969 against the full duty of Rs. 49,576 on the warehoused goods. The Chief Presidency Magistrate who was asked to collect the penalty imposed by the Collector reported that there was no likelihood of the amount being realized. The sanction of the Government of India was accordingly obtained to the write-off of the balance of duty of Rs. 44,607.

The warehouse was originally licensed in 1920 in the name of a company. It was subsequently transferred in the name of another company and again in July 1924 in favour of the licensee in whose name it stood at the time the loss of goods was noticed This licensee had also died in November 1927 and his widow continued to manage the business in the name of her husband. There being little property left by the licensee, the Collector thought that any proceedings against the widow on the bond executed by her husband will not produce any result. The investigations made by the Collector of Customs go to show that no care was taken to see that the licensee was solvent before the license was renewed in his favour and that, in fact, no enquiry as to the financial condition of the party was at all considered necessary in the case of renewals.

A complete stock of this warehouse was previously made by the same Bond Inspector in April 1928 and found correct. But it is stated that he then checked only the total number of cases and not individual marks or the contents of the cases. The Collector, when enquired as to how it was possible that whole cases and contents of cases were removed when the warehouse was under the lock and key of the Bond Inspector, explained that there had undoubtedly been clandestine entry and removal of goods and that it would have been very easy for the importer to get a duplicate key locally prepared. He states that the loss of goods might have taken place even prior to April 1928, as, in that month, the Bond Inspector checked only the outside of cases but not their contents. He considers it also possible that the Bond Inspector's report of April 1928 was made without his having made a tally, but there is no proof of it. The periodical inspections by the Bond Inspector are said to consist of a partial or complete tally of the packages. Certain Standing Orders governing these inspections which used to be printed in the local Preventive Service Manual were omitted therefrom. They have, however, been since re-inserted. The outstanding features of the case are that no sufficient enquiry seems to have

been made of the solvency of the licensee and that the supervision of the stock by the Bond Inspector must have been inefficient, as, otherwise, it would not have been possible for the licensee, or any one else for the matter of that, not only to remove such a lot of goods from the warehouse but also to put in beer in lieu of other warehoused goods. The Collector, however, does not hold any officer even indirectly responsible for the loss.

Suggestions for improving the procedure regulating the grant of licenses to private warehouses and the control over them by Custom Houses have been made and are now being considered by the Auditor General.*

10. A sum of Rs. 4,618 consisting of Rs. 3,168 received from the Excise Department for disbursement as rewards to Preventive Officers and informers on account of seizures of opium and cocaine and Rs. 1,450 secret service money, which was kept together with other Government money in a safe in the office room occupied by the Superintendent, Preventive Service, was found missing on the morning of the 18th April 1928. The safe which was under single lock was last opened by the Superintendent, Preventive Service, on the 12th April 1928. The key was found missing from the key ring of the Superintendent, Preventive Service, who at once reported the matter to the Collector of Customs, and the safe was opened immediately. The theft was reported to the Police who classed the case as "Undetected". The Collector of Customs has ordered that in future all money received on accounts of rewards or secret service fund should be deposited in the Customs House Treasury safe.

The loss was duly reported to the Central Board of Revenue and the case was closed on receipt of sanction of the Government of India (Finance Department), to the recoupment of the loss by drawing the amounts from the grants under the head "Customs" for 1928-29.†

* Examiner of Customs Accounts.

† Accountant General, Burma.

GRANT No. 17—TAXES ON INCOME.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Expenses in connection with the COLLECTION of INCOME-TAX.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "2.—TAXES ON INCOME."					
A.—Collection of Income-Tax:					
A. 1.—Pay of Officers:					
Non-voted O. 2,43,741 (a) S. —27,525	*2,16,216*	*2,00,889*	*—15,327*	*+3,516*	*—18,843*

Saving occurred mainly in Burma (Rs. 17,025) due to (*i*) smaller cost of leave arrangements (Rs. 2,621), (*ii*) the abolition of the post of Deputy Commissioner of Income-Tax (Rs. 5,710) and (*iii*) the post of an Assistant Commissioner of Income-Tax remaining vacant for 5 months (Rs. 8,694). The saving was partially counterbalanced by excesses elsewhere chiefly in (*i*) the United Provinces (Rs. 2,076) due to adjustment of the leave salary of officers of the Provincial Government who served the department in the past, and (*ii*) in the Bangalore (Rs. 3,760) due to the appointment of a separate Income-tax officer for the Civil and Military Station from 1st April 1928 as the result of separation of Excise and Income-tax Departments.

Voted	25,48,921	23,71,481	—1,77,440	—54,434	—1,23,006

There were savings in all the circles specially in Bengal (Rs. 48,574), in Bombay (Rs. 70,037), in Burma (Rs. 18,310) and in the Punjab (Rs. 16,543).

Out of the total saving of Rs. 48,574 in Bengal, Rs. 36,000 were due to the Examiners of Accounts for whom provision was made under this sub-head, having been declared as non-gazetted; the balance of the saving being due to retirement of two Income-Tax officers.

In Bombay the saving was due to (*i*) the newly created post of another Assistant Commissioner remaining vacant for about three months (Rs. 4,000), (*ii*) appointment of junior officers in leave and other vacancies (Rs. 20,000) and (*iii*) only partial utilisation of the provision for leave salary (Rs. 46,000).

The saving in Burma was due to (*i*) casualties (Rs. 13,000), (*ii*) increments not having been drawn by officers on probation (Rs. 2,500) and (*iii*) smaller cost of leave arrangements (Rs. 2,500).

Saving accrued in the Punjab as the full strength was not employed during the year.

A. 2.—Pay of Establishments:					
Non-voted . .	*12,815*	*11,917*	*—898*	*+400*	*—1,298*

Composed of (*i*) a saving of Rs. 1,268 in Bombay due to vacancies (Rs. 378) and partial utilisation of the provision for leave salary (Rs. 890) and (*ii*) an excess of Rs. 370 in Bangalore due to the additional establishment of 2 peons sanctioned from 1st April 1928.

(*a*) Sanctioned on 11th February 1929 . . . . . Rs. —21,725
" 19th " . . . . . —5,800
—27,525

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "2—TAXES ON INCOME—*contd.*					
A.—Collection of Income-Tax—*contd.*					
A.—2.—Pay of Establishments—*concld.*					
Voted . .	27,04,502	25,80,014	—1,24,488	—12,663	—1,11,825

Chiefly due to savings in Bombay (Rs. 76,086), in Burma (Rs. 24,517) and in the Punjab (Rs. 29,277) partially counterbalanced by excesses mainly in Madras (Rs. 9,151) and in Bihar and Orissa (Rs. 3,777).

The saving in Bombay was due to vacancies and to officiating incumbents drawing smaller rates of pay (Rs. 81,000), partially counterbalanced by an excess of Rs. 5,000 under leave salary.

In Burma the staff for the new districts was not entertained (Rs. 14,000), and smaller expenditure was incurred on account of leave arrangements (Rs. 10,000).

The saving in the Punjab was due to the full strength having not been employed during the year.

The excess in Madras was due to adjustment of leave salaries, including those of the subordinates of the Madras Government in respect of their services in the Income-tax Department prior to 1921. The excess was anticipated in March and the Central Board of Revenue, which was addressed for the necessary reappropriation, replied that the application was late.

In Bihar and Orissa the appointment of 8 Inspector Accountants in October 1928 caused the excess.

A. 3.—Allowances, Honoraria, etc.:							
		Rs.					
Non-voted	O.	*45,544*	*47,688*	*30,937*	*—16,751*	*—7,644*	*—9,107*
		(a)					
	S.	*2,144*					

The provision for travelling allowance was not fully utilised in almost all the Provinces. Bulk of the savings occurred in Burma (Rs. 7,070), in Bombay (Rs. 2,094) and in Bengal (Rs. 4,007). The abolition of the post of Deputy Commissioner and temporary vacancy in the post of Assistant Commissioner of Income-tax caused the saving in Burma (*See* A. 1.—*Non-voted*). In Bombay, the entire provision of Rs. 2,100 for travelling allowance was practically not utilised. In Bengal the non-utilisation of the provision of Rs. 2,000 for cost of passages and curtailment of tour (Rs. 2,000) contributed to the saving.

Voted	5,95,793	6,06,224	+10,431	+30,181	—19,750

The excess is the net result of excesses aggregating Rs. 31,884 in some Provinces counterbalanced by a total saving of Rs. 21,453 in the estimates of others.

Out of the total excess of Rs. 31,884 important excesses occurred in the United Provinces (Rs. 6,712) and in the Punjab (Rs. 12,208).

In the United Provinces the excess was due to payment of fees to legal advisers in important prosecution cases.

The excess in the Punjab was due to no provision having been made in the original estimates for cost of passages (Rs. 6,375) and to larger expenditure on travelling allowance (Rs. 5,833). Necessary funds were provided by reappropriation but the provision for the cost of passages to the extent of Rs. 6,431 was erroneously made under the subhead A. 8 (Voted) instead of under this subhead.

Out of the total saving of Rs. 21,453, saving to the extent of Rs. 17,654 accrued in the Bombay circle due to (*i*) smaller expenditure on travelling allowance owing to curtailed touring and few transfers (Rs. 13,000) and (*ii*) less expenditure on compensatory allowances owing to appointment of junior officers (Rs. 4,500).

	Rs.
(*a*) Sanctioned on 11th February 1929	—2,306
" 19th "	4,800
" 20th March 1929	—350
	2,144

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
MAJOR HEAD "2—TAXES ON INCOME." *contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Collection of Income-Tax—*contd.*					
A. 4.—Supplies and Services .	22,070	15,348	—6,722	—1,266	—5,456

Due mainly to (*i*) a provision of Rs. 2,220 relating to the Punjab, having been erroneously made under this sub-head instead of under A. 6 under which the expenditure has been correctly recorded, (*ii*) smaller launch charges in Burma (Rs. 2,759) and (*iii*) non-receipt of debits for tents indented for within the year in the United Provinces (Rs. 1,293).

A. 5.—Works . . .	2,500	14,093	+11,593	+11,669	—76

The expenditure includes a sum of Rs. 11,169 for the purchase of buildings for the office accommodation of the Assistant Commissioner of Income-Tax, Patna Range in Bihar for which no provision was made in the original estimates.

A. 6.—Contingencies :

Non-voted . .	*1,600*	*1,124*	*—476*	..	*—476*

Due to observance of strict economy in the Bombay Circle.

Voted . .	7,80,064	7,35,148	—44,916	+5,403	—50,319

Saving aggregating Rs. 59,229 occurred chiefly (*i*) in Bombay (Rs. 29,613) due to strict economy, (*ii*) in Burma (Rs. 13,660) due mainly to non-utilisation of the provision made for the taking over of new districts in Upper Burma, and (*iii*) in Bengal (Rs. 9,369) due chiefly to less expenditure on law charges as some pending cases could not be finally disposed of during the year.

The saving was reduced by an excess aggregating Rs. 14,313 occurring mainly in the Punjab (Rs. 7,223) and Central Provinces (Rs. 4,143). The excess in the Punjab was due to increased expenditure on furniture (Rs. 2,000) and other contingencies (Rs. 4,000), and also to the adjustment of expenditure, provision for which was erroneously made under Sub-head A. 4.

A. 7.—Establishment Charges paid to other Governments, etc :

A. 7. (2).—United Provinces	600	337	—263	+179	—442

Due to unexpected falling off of the receipts in the districts of Almora and Garhwal, 10% of which is payable to the United Provinces Government.

A. 7. (3).—Burma :

Non-voted . .	..	*2,600*	*+2,600*	*+3,100*	*—500*

The expenditure represents share of the cost of the Collector, Rangoon Town District, for services rendered in connection with Income-Tax work. No provision was made in the original estimates as the decision to bear a share of the cost from Central Revenues was arrived at after the preparation of the estimates.

Voted . .	26,000	25,226	—774	..	—774
A. 7. (4) Assam . .	1,65,000	1,61,104	—3,896	+5,000	—8,896

Due to the tax collected not having come up to expectation and consequent less payment to the Government of Assam.

80100

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "2—TAXES ON INCOME,"—*concld.*					
A.—Collection of Income-Tax—*concld.*					
A. 7.—Establishment Charges paid to other Governments, etc.—*concld.*					
A. 7. (5) Coorg . .	1,000	1,000	..	..	..
A. 8.—Grants-in-aid, contributions, etc.:					
Non-voted O. 3,600 (a) S. 1,000	*4,600*	*5,233*	*+633*	*+773*	*—140*
Due to payments of arrears of contribution on account of passages in the United Provinces and Burma Circles.					
Voted	..	..	..	*+6,431*	*—6,431*
Provision for the cost of passages to the extent of Rs. 6,431 was erroneously made by the Finance Department on the 19th February 1929 under this Sub-head instead of under "A. 3. Voted" in the Punjab estimates.					
A. 9.—Deduct—Contributions, etc.	*—17,300*	*—17,327*	*—27*	*—145*	*+118*
A. 10.—*Deduct*—Probable Savings:					
Non-voted . .	*—20,000*	..	*+20,000*	..	*+20,000*
The saving was fully realised.					
Voted . .	—2,62,450	..	+2,62,450	+2,700	+2,59,750
The saving was fully realised.					
Totals — *Non-voted* — *Gross* .	*2,62,919*	*2,52,700*	*—10,219*	*+145*	*—10,364*
Totals — *Non-voted* — *Deductions* .	*—17,300*	*—17,327*	*—27*	*—145*	*+118*
Totals — *Non-voted* — *Net* .	*2,45,619*	*2,35,373*	*—10,246*	..	*—10,246*
Totals — Voted . .	65,84,000	65,09,975	—74,025	—6,800	—67,225

(a) Sanctioned on 19th February 1929.

NOTES.

Losses.—(1) *Central Provinces.*—Rs. 4,823 covering a number of items were written off during the year as unrecoverable assessment and penalty.

(2) *Bangalore.*—During the financial year under report, two cases of write-off of irrecoverable balances of income-tax demands aggregating Rs. 655 sanctioned by the Commissioner of Income-Tax, Bangalore, were communicated to the Audit Officer. The scrutiny of these cases did not reveal any defect in the system.

IMPORTANT COMMENTS.

Overbudgeting (Bombay.)

The following savings in voted provisions show persistent over, budgeting :—

	1926-27.	1927-28.	1928-29.
	Rs.	Rs.	Rs.
A. 1—Pay of Officers . . .	46,416	60,764	70,037
A. 2—Pay of Establishment's .	84,502	87,083	76,086
A. 3—Allowances, Honoraria, etc' .	15,090	32,414	17,654
A 6—Contingencies . . .	58,779	62,450	29,613
Total .	2,04,787	2,42,711	1,93,390

This position was partially met by lump sum cuts of Rs. 20,000, Rs. 1,00,000 and Rs. 1,28,000 in 1926-27, 1927-28 and 1928-29 respectively. Even however with the lump cut of Rs. 1,28,000 in 1928-29, the remaining savings in that year were substantial and amounted to about 4 per cent. of the net grant. A more drastic cut in this grant seems possible.

GRANT NO. 18—SALT.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray Expenses in connection with SALT.

Head of Account.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "3—SALT" AND "3-A.—CAPITAL OUTLAY ON SALT WORKS".						
Account I.—Northern India Salt Revenue Department:						
Non-voted		*38,64,500*	*38,97,726*	*+33,226*	..	*+33,226*
Voted	Gross	31,98,150	29,99,966	—1,98,184	—1,00,489	—97,695
	Deductions	—4,15,150	—3,20,744	+94,406	+1,00,489	—6,083
	Net	27,83,000	26,79,222	—1,03,778	..	—1,03,778
Account II.—Provinces:						
Non-voted		*6,44,000*	*6,38,393*	*—5,607*	..	*—5,607*
Voted	Gross	52,91,483	50,91,606	—1,99,877	—30,822	—1,69,055
	Deductions	—17,483	—13,584	+3,899	+1,912	+1,987
	Net	52,74,000	50,78,022	—1,95,978	—28,910	—1,67,068
Totals	*Non-voted*	*45,08,500*	*45,36,119*	*+27,619*	..	*+27,619*
	Voted Gross	84,89,633	80,91,572	—3,98,061	—1,31,311	—2,66,750
	Voted Deductions	—4,32,633	—3,34,328	+98,305	+1,02,401	—4,096
	Voted Net	80,57,000	77,57,244	—2,99,756	—28,910	—2,70,846

NOTE

The total excess of Rs. 27,619 in the Non-voted section was caused by extra expenditure under sub-head A-8 in Account I.—Northern India Salt Revenue Department.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "3—SALT" AND "3-A—CAPITAL OUTLAY ON SALT WORKS."—*contd.*					
A.—Revenue Expenditure—Working Expenses :					
A. 1.—Direction :					
A. 1 (1).—Pay of Officers :					
Non-voted .	*30,000*	*22,731*	*—7,269*	*—6,405*	*—864*
Due to the posting of an officer whose pay was voted in the leave vacancy of the Commissioner, Northern India Salt Revenue (Rs. 4,678) and to change in the permanent incumbent of the post (Rs. 2,591).					
Voted . .	20,300	29,784	+9,484	+9,870	—386
Due (i) to the posting of a voted officer in the leave vacancy of a non-voted officer (Rs. 2,884) and (ii) to the training of two officers in Mining Engineering for which there was no provision (Rs. 6,600).					
A. 1 (2).—Pay of Establishments . . .	74,800	46,741	—28,059	—28,404	+345
Mainly due to the lump provision of Rs. 30,350 on account of re-organisation of the clerical establishment of the whole department having been made under this head in lump instead of being distributed over the several branches.					
A. 1 (3).—Allowances, Honoraria, etc :					
Non-voted .	*1,800*	*5,019*	*+3,219*	*+3,043*	*+176*
Cost of passage of an officer and his wife (Rs. 2,926) mainly accounts for the excess.					
Voted . .	10,650	14,305	+3,655	+4,014	—359
Due to larger expenditure under travelling allowance partly counterbalanced by savings under other heads (Rs. 2,319) as well as to the payment of compensatory allowance to the officers on training in the School of Mine Engineering (Rs. 1,200) and of grain compensation allowance to inferior servants (Rs. 136) for which there was no provision.					
A. 1 (4).—Supplies and Services . . .	810	814	+4	+11	—7
A. 1 (5).—Contingencies .	10,300	8,824	—1,476	—236	—1,240
Owing mainly to adjustment of compensatory local allowances paid to the officers on training under "Allowances" for which provision was made under this head (Rs. 1,200).					
A. 1 (6).—Grants-in-aid, etc.	..	*461*	*+461*	..	*+461*
Contribution for passage was adjusted after the close of the year.					

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "3—SALT" AND "3-A—CAPITAL OUTLAY ON SALT WORKS."—*contd.*					
A. 2.—Manufacture:					
A. 2 (1).—Pay of Officers:					
Non-voted .	..	*6,033*	*+6,033*	*+6,405*	*—372*
Represents the cost of deputation of an officer in connection with the examination of the Sambhar Improvement Scheme accounts.					
Voted . .	85,770	86,353	+583	+2,064	—1,481
A. 2 (2).—Pay of Establishments . . .	1,85,390	1,87,292	+ 1,902	+892	+1,010
Due to (i) transfer of non-gazetted staff from one branch to another and (ii) reorganisation of the clerical establishment and revision of their pay, counter-balanced by savings on account of leave and retirements.					
A. 2 (3).—Allowances, Honoraria, etc.:					
Non-voted .	..	*318*	*+318*	*+300*	*+18*
Voted . .	10,800	10,073	—727	+289	—1,016
Smaller expenditure under travelling allowance (Rs. 583) mainly explains the savings.					
A. 2 (4).—Supplies and Services:					
A. 2 (4) (*a*).—Manufacture and Excavation Charges:					
O. Rs. 7,95,800 (*a*) S. 41,000	8,36,800	8,91,990	+55,190	+72,986	—17,796
Excess expenditure was incurred in connection with the increased manufacture of salt. The addition in column 5 made by orders of reappropriation sanctioned on different dates was largely in excess of the actual requirements.					
A. 2 (4) (*b*).—Other Charges	1,69,240	2,00,089	+30,849	+37,301	—6,452
Adjustment of heavy losses incurred in connection with the disposal of certain unserviceable assets of the manufacturing branch of the Department mainly accounts for the excess. The addition in column 5 made by orders of reappropriation sanctioned on different dates was largely in excess of the actual requirements.					
A. 2 (5).—Contingencies .	22,460	22,728	+268	+1,495	—1,227
Excess is mainly due to larger purchase of stationery from the Stationery Office.					
A. 3.—Weighment:					
A. 3 (1).—Pay of Officers .	70,720	65,936	—4,784	—4,028	—756
Due to transfer of officers from one branch to another (Rs. 583) and to the grant of leave to a certain officer (Rs. 4,201).					

(*a*) Voted by the Legislative Assembly on 18th February 1929.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "3—SALT" AND "3-A.—CAPITAL OUTLAY ON SALT WORKS".—*contd.*					
A. 3.—Weighment—*contd.*					
A. 3 (2).—Pay of Establishments	1,24,970	1,12,822	—12,148	—12,105	—43
Owing to transfer of non-gazetted staff from one branch to another.					
A. 3 (3).—Allowances, Honoraria, etc. . . .	5,150	5,672	+522	+714	—192
Mainly due to travelling allowance for journeys of an officer made in connection with the examination of the Sambhar Improvement Scheme accounts.					
A. 3 (4).—Supplies and Services:					
A. 3 (4) (*a*).—Dispatch Charges	1,45,500	1,44,632	—868	—6,353	+5,485
The saving was converted into an excess as a result of reappropriations sanctioned on different dates from January to March 1929.					
A. 3 (4) (*b*).—Other Charges .	24,450	20,567	—3,883	—921	—2,962
Due to smaller expenditure under 'water supply charges' (Rs. 2,028) 'petty construction and repairs' (Rs. 2987) and 'clothing charges' (Rs. 1,168) counterbalanced by excesses under other heads.					
A. 3 (5).—Contingencies .	8,590	8,660	+70	+1,726	—1,656
The addition in column 5 made by orders of reappropriation sanctioned on different dates was largely in excess of actual requirements.					
A. 4.—Stores and Workshop Establishments:					
A. 4 (1).—Pay of Officers .	19,800	20,090	+290	+600	—310
A. 4 (2).—Pay of Establishments . . .	83,410	47,382	—36,028	—35,606	—422
Smaller expenditure on temporary establishment owing to the employment of a smaller number of men in the General Workshop and the Electric Power House mainly explains the savings.					
A. 4 (3).—Allowances, Honoraria, etc. . . .	670	864	+194	+267	—73
Excess is due to the payment of an arrear claim.					
A. 4 (4).—Supplies and Services . . .	2,23,590	1,70,339	—53,251	—50,517	—2,734
Mainly due to (*i*) smaller expenditure under 'cost of electric current' as the Workshop compressor installed for running the Bizzibob Drill sharpening machine was required to work only twice a week instead of throughout the month as estimated (Rs. 26,783), (*ii*) smaller expenditure in respect of materials as almost all the works at Khewra were executed on contract (Rs. 32,332) and (*iii*) savings under maintenance charges of the Workshop (Rs. 10,178) partially counterbalanced by excesses under other heads.					

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "3—SALT" AND "3, A.—CAPITAL OUTLAY ON SALT WORKS"—*contd.*					
A. 4.—Stores and Workshop Establishments—*contd.*					
A. 4 (5).—Contingencies .	610	471	—139	—209	+70
Saving is mainly due to smaller expenditure under 'Office Expenses and Miscellaneous'.					
A. 4 (6).—*Deduct*—Recoveries for Services rendered to other branches of the Department . . .	—4,13,150	—3,19,293	+93,857	+1,00,489	—6,632
Due partly to overestimation of the recoveries under Electric Power House and partly to smaller recoveries under the general stores and workshop as almost all works at Khewra were executed on contract.					
A. 5.—Medical Establishment:					
A. 5 (1).—Pay of Officers .	10,970	10,662	—308	—120	—188
A. 5 (2).—Pay of Establishments . . .	8,140	8,078	—62	—14	—48
A. 5 (3).—Allowances, Honoraria, etc. . .	1,180	1,564	+384	+320	+64
Mainly due to larger expenditure under travelling allowance on account of transfers.					
A. 5 (4).—Contingencies .	6,070	6,104	+34	+215	—181
A. 6.—Contribution to the Depreciation Fund . .	2,74,300	2,91,526	+17,226	+20,414	—3,188
Due to arrear adjustment of depreciation charges on certain items of Plant and Machinery in connection with the Khewra Electrification Scheme, a lower rate of depreciation (*viz.*, 2½% instead of 10%) having been adopted in the previous year.					
A. 7.—Renewals and Replacements of wasting Assets met from Depreciation Fund:					
A. 7 (1).—Expenditure on Renewals and Replacements . . .	2,000	1,451	—549	+281	—830
Smaller expenditure was incurred on renewals, etc. The reappropriation of Rs. 281 sanctioned in September proved unnecessary.					
A. 7 (2).—*Deduct*—Amount transferred from Depreciation Fund .	—2,000	—1,451	+549	..	+549

See A. 7 (1).

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "3—SALT" AND "3-A.—CAPITAL OUTLAY ON SALT WORKS".—*contd.*					
A. 8.—Interest on Capital Outlay	*4,26,000*	*4,97,170*	*+71,170*	*+36,000*	*+35,170*
Mainly due to interest having for the first time been charged in accordance with the decision of the Government of India on the value of the opening balance of the stock of salt at the beginning of the year.					
A. 9.—Cost of Accounts and Audit Staff . . .	59,000	63,134	+4,134	+4,200	—66
Due to the fixation of a higher initial pay for certain members of the audit staff (Rs. 2,934) and to the recovery of cost of commercial audit (Rs. 1,200) for which there was no provision in the budget.					
A.10.—Pensionary Charges: *Non-voted* .	*8,700*	*7,343*	*—1,357*	..	*—1,357*
Owing mainly to the posting of a voted officer as Commissioner, Northern India Salt Revenue, for a portion of the year.					
Voted . .	71,000	71,194	+194	..	+194
B.—Revenue Expenditure—Preventive Establishment: B. 1.—Pay of Officers . .	76,130	64,024	—12,106	—10,256	—1,850
Due to an officer having gone on long leave and to the grant of leave out of India to another officer.					
B. 2.—Pay of Establishments .	2,34,180	2,44,516	+10,336	+10,268	+68
	See A. 2 (2).				
B. 3.—Allowances, Honoraria, etc.	34,340	40,114	+5,774	+6,299	—525
Excess is due to (*i*) larger expenditure under travelling allowance (Rs. 4,774) and (*ii*) the payment of a reward to an officer for passing the Pushtu examination by the Higher Standard (Rs. 1,000).					
B. 4.—Supplies and Services .	20,770	21,365	+595	+2,589	—1,994
Mainly due to heavy expenditure incurred on repairs to Government Buildings.					
B. 5.—Works . . .	1,000	4,175	+3,175	+2,832	+343
Due to expenditure on demolition and reconstruction of the strong room at Jatta (Rs. 3,491) for which no provision was made, counterbalanced by saving in connection with the exploratory drift at Jatta (Rs. 316).					
B. 6.—Contingencies . .	18,290	17,855	—435	+340	—775
The addition of Rs. 340 made by orders of reappropriations sanctioned on different dates proved unnecessary.					

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "3.—SALT" AND "3. A.—CAPITAL OUTLAY ON SALT WORKS"—*contd.*					
C.—*Revenue Expenditure—Salt Compensations:* Rs. O. 33,52,500 (a) S. 45,500	*33,98,000*	*33,58,651*	*—39,349*	*—39,343*	*—6*

There was a saving of Rs. 1,56,589 owing to the half yearly instalment on account of treaty payment due to the Gwalior Durbar having been paid by mistake by the Treasury Officer on 31st March 1928 instead of on 1st April 1928. Out of the saving, Rs. 1,17,240 were surrendered and the balance utilised by re-appropriation to meet excesses under other heads.

D.—Capital Expenditure charged to Revenue:—					
Capital Outlay on Salt Works:					
D. 1.—Bags . . .	—40,000	—93,170	—53,170	—27,225	—25,945

Saving is due to larger recoveries resulting from larger issue of bags (Rs. 62,338) partially counterbalanced by excess on account of larger purchase of bags (Rs. 9,168) to meet the trade demands.

D. 2.—Plant and Machinery	41,730	—76,848	—1,18,578	—88,404	—30,174

Saving is due to (*i*) smaller expenditure having been incurred during the year on the purchase of plant and machinery (Rs. 7,863) and (*ii*) sale and writing down of the capital value of certain plant and machinery (Rs. 1,10,715).

D. 3.—Stores . . .	5,000	20,786	+15,786	—2,245	+18,031

Due to smaller recoveries as the result of smaller issue of stores owing to the fact that nearly all works at Khewra were executed on contracts (Rs. 17,222). The excess was partially counterbalanced by saving on account of smaller purchase of general stores for the same reason (Rs. 1,436). *See* Notes.

D. 4.—Works . . .	2,89,270	2,07,008	—82,262	—63,833	—18,429

Saving is mainly due to (*i*) no expenditure having been incurred on a number of works for which provision was made in the budget (Rs. 69,070), (*ii*) smaller expenditure under certain works than anticipated (Rs. 1,08,498) and (*iii*) disposal and the writing down of the capital value of certain assets (Rs. 3,356) partially counterbalanced by extra expenditure on new works not provided for in the budget (Rs. 98,662).

G.—*Deduct*—Probable Savings . .	—50,000	..	+50,000	+50,000	..
	Fully realised.				
Totals: *Non-voted* . . .	*38,64,500*	*38,97,726*	*+33,226*	..	*+33,226*
Voted: Gross . .	31,98,150	29,99,966	—1,98,184	—1,00,489	—97,695
Voted: Deductions .	—4,15,150	—3,20,744	+94,406	+1,00,489	—6,083
Voted: Net . .	27,83,000	26,79,222	—1,03,778	..	—1,03,778

NOTES.

1. Sub-head A. 2 (4) (*a*).—The supplementary grant of Rs. 41,000 obtained from the Legislative Assembly in February 1929 was surrendered to the Government of India and an equivalent amount was allotted by the Government of India, Finance Department, out of the Reserve at their disposal (*see* list appended to Grant No. 72.—Miscellaneous—Sub-head L.).
2. Subhead D. 3.—The expenditure was more than the original grant, but the original grant was modified by orders of reappropriation (Rs. 2,245) with the result that the expenditure exceeded the modified grant by Rs. 18,031.

	Rs.
(*a*) Sanctioned on 19th July 1928	1,62,740
Do. on 14th January 1929	—1,17,240
	45,500

Detailed Statement of Expenditure on Works—Northern India Salt Revenue Department.

(Sub-head D-4.)

(Works estimated to cost more than Rs. 20,000 have been treated as Major Works in this statment.)

Serial No.	Service.	Grant.	Expenditure.	Balance unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
	I. MAJOR WORKS ABOVE Rs. 50,000 SPECIFICALLY PROVIDED FOR IN THE BUDGET.				
	(a) Estimated to cost above Rs. 50,000.				
1.	Development of the Warcha Mine—Water Supply	28,700	25,155	3,545	..
	Estimate Rs. 73,800 ; expenditure up to 31st March 1929 Rs. 49,900 ; in progress.				
2.	Construction of a combined office for General Manager, Assistant Commissioner, etc., Khewra	27,800	6,098	21,702	..
	Original estimate Rs. 57,769 ; revised estimate Rs. 53,326 ; expenditure up to end of 1928-29 Rs. 6,098 ; in progress.				
3.	Sanding of pans at Nawa	32,400	1,017	31,383	..
	Estimate Rs. 81,000 ; expenditure to end of 1928-29 Rs. 25,904 ; work was abandoned as it was found that sanding was not necessary.				
	(b) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.				
	Nil.				
	II.—OTHER MAJOR WORKS SPECIFICALLY PROVIDED FOR IN THE BUDGET.				
4.	All works collectively	..	..	..	..
	III. UNFORESEEN MAJOR WORKS NOT SPECIFICALLY PROVIDED FOR IN THE BUDGET.				
5.	Development of Salt Mines at Khewra—Electric scheme	..	12,092	..	12,092
	Revised estimate sanctioned up to 1928-29 Rs. 6,89,309 ; expenditure to end of 1928-29 Rs. 6,63,196 ; funds provided by re-appropriation.				
6.	—Harris Scheme, Part I	..	37	..	37
	Revised estimate sanctioned up to 1928-29 Rs. 83,714 ; expenditure to end of 1928-29 Rs. 72,714 ; in progress ; funds provided by reappropriation.				
7.	—Harris scheme, Part II	...	51,029	..	51,029
	Estimate Rs. 56,777 ; expenditure to end of 1928-29 Rs. 51,029 ; in progress ; funds provided by re-appropriation.				
	IV.—MINOR WORKS :				
8.	—All works collectively	2,00,370	1,14,936	85,434	..
	The actuals represent expenditure on 66 different works, each estimated to cost Rs 20,000 or less, of which 35 were specifically provided for in the budget, while funds for the remaining works were arranged for by re-appropriation. In the budget estimate specific provision was made for 46 works including emergent works, but there was no expenditure on 11 works. Some of the works were considered unnecessary and a few were abandoned.				
	Total .	2,89,270	2,10,364	1,42,064	63,158
9.	—*Deduct*—Value of un-serviceable assets written-off	..	—3,356	3,356	..
	Net Total	2,89,270	2,07,008	1,45,420	63,158
	Net Saving .	..	..	82,262	

Northern India Salt Revenue Department.

Store Account for 1928-29.

	Salt stores. Quantity. Mds.	Bags. Quantity. Number.	General stores. Amount. Rs.
Opening Balance	34,45,300	1,74,399	1,93,971
Receipts from all Sources (Manufacture, Excavation, Purchase, etc.)	1,16,85,623	2,79,160	1,48,564
Total	1,51,30,923	4,53,559	3,42,535
Issues of all kinds	1,22,79.636	4,29,187	1,27,590
Wastage, etc., written off by competent authority	15,063	172	188
Total	1,22,94,699	4,29,359	1,27,778
Closing balance	28,36,224	24,200	2,14,757
Value	Rs. 7,15,907(a)	Rs. 10,925(b)	..

NOTES.

1. This account represents a consolidated account prepared by the Audit Officer, Indian Stores Department, from statements received from local officers.

2. The date of verification of the quantity of salt at each source and the result thereof are shown below :—

	Name of source.	Date of verification.	Results of verification.
Rajputana Salt Sources.	Sambhar (including Nawa and Gudha).	8th April 1929 (Gudha).	2,14,317 Mds. of Salt found in excess.
		13th June 1929 (Sambhar Central Stores).	
		29th June 1929 (Nawa).	
	Didwana	5th April 1929	No variation.
	Pachbadra	22nd March 1929	
	Khewra	1st April 1929	
	Warcha	Do.	
	Kalabagh	Do.	695 Mds. found in excess.

The stock was verified by measurement at Khewra and Pachbadra, the weight being arrived at by the application of a mathematical formula taking 1 cubic foot of salt as equivalent to a definite quantity. The smallness of the balance, *viz.*, 16 maunds and 5,540 maunds respectively at Wareha and Kalabagh rendered verification by actual weighment possible at these sources. At Sambhar Central Stores, Nawa, Gudha and Didwana the closing balance was not verified either by measurement or weighment ; it merely represents receipts *less* issues.

3. As the results of estimation by measurement are generally erratic, it has been decided by the Central Board of Revenue that action on any excess or deficit disclosed may be postponed until the Salt heaps are actually cleared and reliable data become available.

4. The closing stock of bags was verified by departmental officers on 1st April 1929 in the case of Sambhar, on 26th April 1929 in the case of Pachbadra and on 19th March 1929 in the case of Khewra. The results did not disclose any discrepancy.

5. The stock of general Stores was verified by gazetted officers in April 1929 at Sambhar and Wareha and in June 1929 at Khewra. The balance was found correct at Wareha, but at Sambhar and Khewra discrepancies were noticed and these are under settlement. A review of the closing balances of General Stores from 1st April 1924 upto 1927-28 was made last year-*vide* page 63 of the Appropriation Accounts of the Central Government (Civil) for the year 1927-28. The position at the end of 1928-29 as summarised below does not indicate any improvement. The matter was brought to the notice of the head of the Department who has issued necessary instructions to the officers concerned.

	Rs.
Balance on 31st March 1928	1,93,971
Net expenditure for 1928-29	20,786
Balance on 31st March 1929	2,14,757

(a) Value—2,92.556 Mds. at Rs. 0-3-6=Rs. 63,997 ; 22,40,418 Mds. at Rs. 0-4-3=Rs. 5,95,111 ; 2,00,885 Mds. at Rs. 0-3-3=Rs. 40,805 and 1,02,365 Mds. at Rs. 0-2-6=Rs. 15,994; Total Rs. 7,15,907.

(b) Value—4,876 bags at Rs. 0-8-9·91=Rs. 2,699 ; 19,147 bags at Rs. 0-6-9·62=Rs. 8,140 and 177 bags at Rs. 0-8-7·78=Rs. 95 ; total Rs. 10,925.

ACCOUNT II.—PROVINCES.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainde un-adjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "3.—SALT" AND "3 A.—CAPITAL OUTLAY ON SALT WORKS".—*contd.*					
I.—Direction:					
I. 1.—Pay of Officers:					
Non-voted .	*49,300*	*50,689*	*+1,389*	*+3,000*	*—1,611*

Mainly to exeess expenditure of Rs. 1,703 incurred in Burma for the separate Salt Establishment. No provision was made in the original estimates based on the arrangement previously in force under which the Central Government paid to the Provincial Government, a share of the eonjoint Excise and Salt Establishment The Salt Establishment has been separated from the 15th May 1928 and the charges incurred from that date have been recorded under appropriate subheads.

Voted . .	2,14,106	2,14,785	+679	+16,582	—15,903

Is the net result of savings in Bombay (Rs. 12,149) and in Madras (Rs. 5,170) and an excess (Rs. 17,998) in Burma. Saving in Bombay was due to only partial utilisation of the provision for leave salary (Rs. 1,500), cessation of personal pay (Rs. 3,600) and posting of junior officers in leave and deputation vaeaneies (Rs. 7,000). In Madras the saving was due to non-utilisation of the provision for the revised pay of Assistant Commissioners. For excess in Burma *See* I. 1—*Non-voted*.

I. 2.—Pay of Establishments:

Non-voted .	*2,000*	*1,749*	*—251*	..	*—251*
Voted . .	27,60,859	26,81,595	—79,264	+42,582	—1,21,846

Due to savings aggregating Rs. 1,37,413 mainly in Madras (Rs. 50,920) and Bombay (Rs. 85,392) partly counterbalanced by excesses aggregating Rs. 58,149 mainly in Burma (Rs. 58,049).

Saving in Madras occurred mainly in the provision for temporary establishments, the requirements under which could not be accurately gauged as it depe ded largely on the seasonal conditions. The saving in Bombay was mainly due to appointment of men on minimum rates of pay in vacancies caused by casualties. For the excess in Burma *See* I.-1.—*Non-voted*.

I. 3.—Allowances, Honoraria, etc.:

	Rs.				
Non-voted					
O.	*12,530* (*a*)	*9,530*	*6,486*	*—3,044*	*—100*	*—2,944*
S.	*—3,000*				

Mainly to saving of Rs. 2,898 in Bombay, due to (*i*) non-utilisation of the provision for cost of passages (Rs. 1,000) and (*ii*) smaller expenditure on travelling allowance (Rs. 1,800).

Voted . . .	3,01,309	3,12,355	+11,046	+33,227	—22,181

Excesses aggregating Rs. 25,017 occurred in Burma (Rs. 16,427) and Madras (Rs. 8,590). The excess in Madras was due partly to cost of passages granted to certain officers not originally provided for, and partly to increased expenditure under travelling allowance owing to employment of additional Sub-Inspectors during the working season of 1928. For the excess in Burma *See* I. 1.—*Non-voted*. These excesses were partly counterbalanced by savings aggregating Rs. 13,971 chiefly in Bombay (Rs. 13,602) due, in main, to smaller expenditure on travelling allowance.

(*a*) Sanctioned on 21st January 1929

ACCOUNT II.—PROVINCES—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "3.—SALT" AND "3. A.—CAPITAL OUTLAY ON SALT WORKS"—*contd.*					
I.—Direction—*contd.*					
I. 4.—Supplies and Services .	2,70,879	1,95,748	—75,131	+14,050	—89,181

Savings aggregating Rs. 76,710 occurred chiefly in (*i*) Bombay (Rs. 61,027), representing mainly economy under various items such as "Boat stores, and Repairs," "clothing charges" etc., and in (*ii*) the estimates of the Pay and Accounts Officer, Customs (Rs. 14,849) due to engagement of less number of Ghat moharrars and Charandars owing to the arrival of smaller number of Salt vessels (Rs. 6,537) and less expenditure on account of purchase of scales and weights (Rs. 4,388) at Chittagong as the firms failed to supply the articles during the year, and less expenditure on repairs at Calcutta (Rs. 3,924). These savings were counterbalanced by an expenditure of Rs. 1,579 incurred in Burma for reasons stated under I. 1.—*Non-voted.* An addition of Rs. 18,100 was made in Burma by orders of reappropriation which proved too high resulting in a saving of Rs. 16,521.

I. 5.—Contingencies :					
Non-voted .	*370*	*370*	..	..	..
Voted . .	2,45,014	2,27,994	—17,020	+8,592	—25,612

Composed of savings occurring mainly (*i*) in Madras (Rs. 9,543), under some fluctuating heads, the estimate for which was based solely on previous years' actuals, (*ii*) in Bombay (Rs. 15,336) due chiefly to reduced expenditure on contract contingencies as a measure of economy and under other sundry heads and (*iii*) in the accounts of the Pay and Accounts Officer, Customs (Rs. 7,385) due mainly to less expenditure under 'Rent, Rates and Taxes,' and 'Telephone Charges' as a result of the relinquishment of Sadar Ghat Salt Gola in Chittagong (Rs. 966) and economy in expenditure (Rs. 6,172). These savings were partly counterbalanced by an expenditure of Rs. 15,328 in Burma for which no provision existed in the original estimates (*See* I. 1.—*Non-voted*).

I. 7.—Establishment Charges paid to other Governments, Departments, etc. :					
Non-voted .	*3,000*	*620*	*—2,380*	*—3,000*	*+620*

Relates to Burma. *See* I. 1.—*Non-voted.*

Voted . .	5,06,816	3,82,405	—1,24,411	—1,34,275	+9,864

Due to savings mainly in Burma (Rs. 1,26,022) counterbalanced by excess chiefly in Bombay (Rs. 2,187). The saving in Burma was due to the reason mentioned under sub-head I. 1.—*Non-voted.* In Bombay the excess represented mainly the payment to the Bombay Government of leave and pension contribution on the one-fourth share of combined Salt and Excise Department in Sind, for which no provision existed.

I. 8.—Grants-in-aid, Contributions, etc. :					
Non-voted .	*700*	*1,302*	*+602*	*+100*	*+502*

Out of the excess of Rs. 602, excess to the extent of Rs. 600 occurred in Bombay due to expenditure on contributions for passages and was covered by reappropriation. The remaining excess of Rs. 502 which occurred in Madras was the result of a reappropriation of Rs. 500 from the sub-head sanctioned on 22nd January 1929.

Voted . .	..	750	+750	+750	..

[1]Represents charges on account of petty amenities provided for subordinates employed in factories in Madras. The proposal for the grant was made subsequent to the preparation of the budget.

ACCOUNT II.—PROVINCES—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR WORKS "3.—SALT" AND "3. A.—CAPITAL OUTLAY ON SALT WORKS"—*contd.*					
I.—Direction—*concld.*					
I. 9.—*Deduct*—Establishment Charges recovered from other Governments, Departments, etc.	—17,483	—13,584	+3,899	+1,912	+1,987

The variation occurred in Bombay and was due mainly to non-recovery from the Bombay Government of a sum of Rs. 3,060 representing the personal pay to an Assistant Collector, and to recoveries on account of leave and pension contribution having been taken to the receipt head "XXXIII-Receipts—In aid of Superannuation" instead of by deduction from expenditure as provided.

I. 10.—*Deduct*—Probable Savings: Rs. O. —3,14,000 (a) S. 34,000	—2,80,000	..	+2,80,000	+1,18,000	+1,62,000

Relates to Bombay. Fully realised.

J.—Works:					
J. 1.—Buildings . . .	1,65,000	1,65,306	+306	+10,000	—9,694

Relates to Madras. The additional allotment of Rs. 10,000 was found necessary at the time the estimates were sanctioned against the original appropriation. Remaining saving was due to fluctuation in rates.

J. 2.—Roads . . .	88,000	55,356	—32,644	—19,000	—13,644

Relates to Madras. Due to (*i*) deviation from estimates in respect of certain works, (*ii*) postponement of certain other works and (*iii*) credits for certain amounts afforded by the Railway Departments in respect of the work "Railway Siding at Tuticorin" since completed. The lump provision made for unforeseen contingencies also remained unspent. (*See* Note 2.)

J. 3.—Petty Construction and Repairs:					
Non-voted .	*100*	*99*	*—1*	..	*—1*
Voted . .	1,60,000	1,40,044	—19,956	—6,000	—13,956

Composed of saving in (*i*) Madras (Rs. 9,104) due to the non-utilisation of the provision for contingencies and to the postponement of the construction of certain works not considered urgent, the decision concerning the latter was arrived late in the year; and in (*ii*) Bombay (Rs. 10,852) due to difficulties encountered in executing works in isolated and hilly tracts on the Goa Frontier.

K.—Salt Purchase and Freight. .	8,41,500	7,01,671	—1,39,829	—1,15,247	—24,582

Represents net result of a saving in Bombay (Rs. 1,51,242) and an excess of Rs. 11,413 in Madras. The saving in Bombay was due to a diminished outturn of salt and a smaller quantity of salt taken over from the Dhangadhra State. The excess in Madras was due to the payment of compensation to the ex-licensees of certain factories; the necessary provision was not originally made, as the amount of compensation due was not known in time.

(a) Voted by the Legislative Assembly on 18th February 1929.

ACCOUNT II.—PROVINCES—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "3.—SALT" AND "3. A.—CAPITAL OUTLAY ON SALT WORKS".—*concld.*					
L.—Salt Compensations:					
Non-voted . .	*5,79,000*	*5,77,078*	*—1,922*	..	*—1,922*
Voted . .	17,000	13,380	—3,620	+250	—3,870
Composed of a saving of Rs. 1,052 in Madras and Rs. 2,568 in Bombay. The saving in Bombay was due to non-payment of certain compensations. The original provision in Madras for the expenditure, which is of a fluctuating nature, was based on past actuals.					
M.—English Charges (High Commissioner) on Stores . . .	1,000	216	—784	—333	—451
N.—Loss or Gain by Exchange . .	..	1	+1	..	+1
Totals *Non-voted* . . .	*6,44,000*	*6,38,393*	*—5,607*	..	*—5,607*
Totals Voted . Gross . .	52,91,483	50,91,606	—1,99,877	—30,822	—1,69,055
Totals Voted . Deductions .	—17,483	—13,584	+3,899	+1,912	+1,987
Totals Voted . Net . .	52,74,000	50,78,022	—1,95,978	—28,910	—1,67,068

NOTES.

1. Subhead I. 10.—The Supplementary grant of Rs. 34,000 obtained from the Legislative Assembly in February 1929 was surrendered to the Government of India and an equivalent amount was allotted by the Government of India, Finance Department, out of the Reserve at their disposal (*See* list appended to Grant No. 72-Miscellaneous—Subhead L.).

2. The only Major work exceeding Rs. 20,000 was that of extending the Railway Siding at Tuticorin (sub-head J. 2). The South Indian Railway executed the work. It has been completed and the final adjustments have been made. Total estimate amounted to Rs. 3,14,553, while the corresponding expenditure to end of 31st March 1929 was Rs. 2,87,241.

3. Subhead J. 3.—No important new works were undertaken during the year in Bombay. All were minor works.

4. *Losses.*—In Madras there was a loss of Rs. 7,790 during the year 1927-28 on account of sale of old stock of monopoly salt in the Vedaranayam factory due to :—

(*i*) Wastage of 20,148 Mds. of salt, and

(*ii*) The stock having become old for want of purchasers due to competition in price by the Excise salt which was sold at low price.

The loss was written off by the Government of India in the year under report.

OTHER SALT SOURCES—STORE ACCOUNT FOR 1928-29.

	Madras. Quantity in maunds.	Bombay. Quantity in maunds.	Burma. Quantity in maunds.
Salt in Store on 1st April 1928 (including wastage to be written off) . .	25,33,137	40,60,852	5,533
Manufactured, excavated or purchased during the year	3,61,730	26,00,521	12,274
Total .	28,94,867	66,61,373	17,807
Removed by purchasers during the year.	17,84,058*	28,19,312†	2,628
Wastage, etc., written off . . .	1,68,093	4,20,333	301
Total .	19,52,151	32,39,645	2,929
Balance in Store on 31st March 1929 .	9,42,716	34,21,728	14,878
Rate .	Rs. 1-8-4·7 per maund.	For 17,97,374 maunds at Rs. 1-8-3 per maund; for 13,67,517 maunds at Rs. 1-7-6 per maund; and for 2,56,837 maunds at Rs. 1 9 3 per maund.	Rs. 2-3-7 per maund.
Value Rs.	14,37,151	Rs. 51,38,006	Rs. 33,088

Observations.

The value of the closing balance represents the gross value inclusive of duty calculated at Rs. 1-4-0 per maund. The net value works out as follows:—

	Madras. Rs.	Bombay. Rs.	Burma. Rs.
Gross value	14,37,151	51,38,006	33,088
Deduct—duty calculated at Rs. 1-4-0 per maund on the stock	11,78,935	42,77,160	18,597
Net value	2,58,216	8,60,846	14,491

Audit Certificates.

Madras.—No certificate of audit is appended as the orders regarding the audit of stock accounts were given effect to from the accounts for 1929-30.

Burma.—Certified that the accounts have been audited and found correct.

P. N. MUKHERJI,
Deputy Accountant General, Burma.

Bombay.—The stock accounts of salt at Kharaghoda and Maurypur were audited by the staff of the Accountant General, Bombay, and the balances of salt in these two depots (*viz.*, 31,64,891 and 2,01,739 maunds respectively) on 31st March 1929, were found to be correct. The stock accounts of the Dilyar and Saran Salt Depots in Sind with an aggregate closing balance of 55,098 maunds on 31st March 1929 have not so far been audited.

J. C. NIXON,
Accountant General, Bombay.

NOTES.

1. The Store accounts in Bombay and Burma have for the first time been brought under the audit of the Accountants General, Bombay and Burma, respectively.

2. The stocks of salt in the several factories in Madras were verified by the Factory Officers concerned on 31st March 1929 and they were reported to be correct.

For the salt work in the Bombay Presidency (proper), the stock was verified by the Manager, Main Salt Stores, Kharaghoda, who is in charge of the Stores. No stock verification was done for the salt works in Sind.

In Burma, Government salt was weighed into store by a Factory Officer and was verified by the Superintendent of Salt.

*Includes duty free issues for fish curing and industrial purposes and for supply to French Government.

†Includes 1,083 maunds issued free to Indian States under Treaty obligations; 6 375 maunds issued free to Kharaghoda Refinery on payment of cost price subject to the payment of duty at Rs. 1-4 per Bengal Maund on the refined product (5,775 maunds were refined during 1928-29); 23,162 maunds issued at special prices (*viz.*) 5,634 maunds at Rs. 0-6-0 per maund and 17 528 maunds at Rs 0-5-0 per maund) to His Highness the Mir of Khairpur under treaty arrangements; 71,640 maunds (15,400 maunds at Rs. 0-3 0 per maund and 56,240 maunds at Rs. 0-2-7½ per maund) sent under Bond to Calcutta; 48,795 maunds at Rs. 0-2-7½ per maund issued to private companies for sending in Bond to Calcutta

IMPORTANT COMMENTS.

Loss or risk of loss occasioned by neglect of the financial interests of Government.

On the recommendation of the head of a Salt Source a coal-cutting machine was purchased at a total cost of about Rs. 11,000, with a view to facilitate the excavation of salt from the Mines. The services of a machine expert were also obtained at a cost of about Rs. 900 to instal the machine at the Mine site and to train the Indian assistants there. The expert, on arrival at the Mines, condemned the machine as wholly unsuited for the conditions of working in India. The machine lay unutilised in one of the underground chambers of the Mines for about two years. The matter was brought to the notice of the Central Board of Revenue by the Audit Department and it was suggested that the machine should either be sold forthwith, before it became wholly obsolete, or that it should be exchanged, in communication with the manufacturers, for another better adapted to the conditions of operations in India. The Board was also requested to assess the responsibility for the purchase of the machine without adequate investigation. The Government of India, after a full consideration of the case, decided that the machine should be sold for what it would fetch and that its purchase was due to an error of judgment, which error was made *bona fide* in the belief that the use of the machine would be to the public advantage. The Indian Stores Department and the Railway Board who were approached in the matter regretted their inability to find any use for the machine. The Board have, accordingly, decided to exchange the existing machine for an electrically driven cutter of a chain type which is considered as quite suitable for use in the mines. The loss on the exchange is expected to amount to Rs. 4,500.*

* Audit Officer, Indian Stores Depar

GRANT No. 19.—OPIUM.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for Salaries and Expenses of the OPIUM DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "4.—OPIUM".					
A.—Payments for Special Cultivation in Malwa	27,00,000	13,51,021	—13,48,979	—13,00,000	—48,979
Due to short delivery of opium by the Malwa States.					
B.—Payments to Cultivators in the United Provinces:					
B. 1.—Payments for Opium .	39,35,000	27,84,762	—11,50,238	—11,40,800	—9,438
Owing to lower produce in the United Provinces.					
B. 2.—Payments for Leaves and Trash . . .	32,400	38,033	+5,633	—2,000	+7,633
The weighments of the produce of leaf of a single opium season take place in the months of March and April and the payments fall in two financial years. In December 1928, the Opium Agent anticipated an excess due to larger indent of leaf and a sum of Rs. 5,000 was re-appropriated in January 1929. In February he surrendered Rs. 7,000 on the strength of the latest information available, but the supplies in March considerably exceeded expectations and included some of those expected in April thus causing the excess which remained uncovered.					
B. 3.—Commission to Lambardars	1,00,000	69,850	—30,150	—29,500	—650
See B. 1.					
C.—Ghazipore Opium Factory:					
C. 1.—Pay of Officers . .	48,000	48,699	+699	+700	—1
The excess over the original allotment was due to the debit of the pay and allowances of the Assistant Factory Superintendent under training which was provided for under 'District Staff'—Subhead D. 1.					
C. 2.—Pay of Establishments .	1,16,634	1,12,825	—3,809	—2,450	—1,359
C. 3.—Allowances, Honoraria, etc.	1,500	3,808	+2,308	+6,258	—3,950
Due to cost of passages of officers declared during the year to be of Non-Asiatic domicile. The amount provided by re-appropriation was not fully utilised as certain claims were not preferred in full by the Steam Ship Companies within the course of the year.					
C. 4.—Supplies and Services .	3,11,500	2,11,050	—1,00,450	—95,832	—4,618
The saving is due to lower outturn of opium consequent on lower supply of crude opium from Malwa and the United Provinces.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "4.—OPIUM."—*contd.*					
C.—Ghazipur Opium Factory—*concld.*					
C. 5.—Contingencies :					
Non-voted . .	*400*	..	*—400*	..	*—400*
Expenditure is casual and dependent on accidents to labourers. Funds were provided to meet unforeseen expenditure but remained unutilised.					
Voted . .	38,000	41,263	+3,263	+3,679	—416
The excess is due to higher expenditure than originally anticipated.					
C. 6.—Contributions to Municipal Board, Ghazipore, for up-keep of roads .	200	200	..	..	..
D.—Superintendence and Other Establishments in the United Provinces :					
D. 1.—Pay of Officers :					
Non-voted					
O. Rs. *17,300* (*a*) *S.* *2,368*	*19,668*	*19,810*	*+142*	*+1,212*	*—1,070*
Voted . .	2,32,920	2,34,643	+1,723	+1,740	—17
D. 2.—Pay of Establishments .	2,13,732	1,97,295	—16,437	—14,059	—2,378
Less temporary staff was employed than was originally anticipated.					
D. 3.—Allowances, Honoraria, etc. :					
Non-voted . .	*3,300*	*2,066*	*—1,234*	*—1,212*	*—22*
The provision for cost of passages remained unutilised.					
Voted	72,000	56,554	—15,446	+1,200	—16,646
Due mainly to less expenditure on cost of passages than was anticipated in the original estimate.					
D. 4.—Supplies and Services .	15,400	12,644	—2,756	—1,000	—1,756
Smaller outturn of opium resulted in less expenditure on freight (Rs. 1,359) and on transit and weighment charges (Rs. 1,397).					
D. 5.—Contingencies . .	56,060	40,268	—15,792	—9,640	—6,152
Due to curtailment of expenditure. Also gross provision was made under this head for "Rents, Rates and Taxes of buildings hired for the combined use of office and residence of the Opium Officers." But in the accounts the rents realised from the Opium Officers occupying portions of those hired buildings are deducted from the expenditure incurred against the gross grant thus resulting in a large saving. From 1930-31 the Opium Agent has agreed to provide net.					

(*a*) Sanctioned on 12th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "4.—OPIUM."—*concld.*					
D.—Superintendence and Other Establishments in the United Provinces—*concld.*					
D. 7.—Works . . .	38,500	59,049	+20,549	+30,645	—10,096
The work in connection with the construction of a new power house and purchase and installation of new machinery in the factory was pushed on and additional funds were provided by re-appropriation, but the progress of work did not come up to expectations (See Note 1).					
E.—Charges in other Provinces:					
E. 1.—Opium miscellaneous charges in Calcutta:					
E. 1. (1).—Pay of Establishments . . .	954	899	—55	..	—55
E. 1 (2).—Other Charges .	22,380	9,996	—12,384	—10,000	—2,384
Smaller sale of special medical opium accounts for the saving.					
E. 2.—Other Opium Agencies and Establishments:					
E. 2. (1).—Pay of Establishments . . .	4,660	5,219	+559	+550	+9
E. 2. (2).—Other Charges .	1,360	782	—578	—550	—28
E. 3.—Compensations . .	*55,000*	*48,189*	*—6,811*	..	*—6,811*
Compensations were not drawn by certain Indian States in the Bombay Presidency.					
F.—Charges on account of Stationery and Printing	11,800	10,422	—1,378	—5,300	+3,922
Large debits received after the close of the year caused the net excess of Rs. 3,922. Effective control was not possible due to absence of information in the Opium Agent's Office regarding the prices of forms indented for by him.					
FF.—Lump sum charges paid to Provincial Governments		6,622	+6,622	+7,800	—1,178
Due to adjustment of debit for police escort charges under orders of Government.					
G.—English Charges (High Commissioner) on Stores . . .	20,000	18,416	—1,584	—1,000	—584
Due to reduction in price.					
H.—Loss or Gain by Exchange . ..		34	+34	..	+34
See Paragraph 41, chapter III.					
Totals { *Non-voted*	*78,368*	*70,065*	*—8,303*	..	*—8,303*
Totals { Voted .	79,73,000	53,14,354	—26,58,646	—25,59,559	—99,087

NOTES.

1. D. 7.—The only important work executed during the year was that of erecting boiler and electric generating plant at Ghazipur Opium Factory. Estimate Rs. 58,402; expenditure during the year Rs. 16,508; expenditure to end of 1928-29 Rs. 56,721; in progress. No provision having been made in the budget, the excess was covered by reappropriation.

2. *Losses.*—During the verification of the opium and trash bags in the factory in October 1928, 8111 bags were found to be worn out and unfit for further use. The value, *viz.*, Rs. 6,913, was written off by the Government of India in November 1928. The annual stock taking of leaf in the factory in November 1928, disclosed a deficiency to the extent of 2·6 per cent. The loss was quite normal and due to extra handling. The value, *viz.*, Rs. 1,129, was written off by the Government of India in February 1929.

As a result of stock taking the following amounts were written off by the Government of India on account of stores found short. The deficiencies were not abnormal and were due to ordinary wear and tear. Rs. 4,116 (9 mds. of Passiwa), Rs. 1,04,620 (128 mds. of crude Benares opium, 1 md. inferior opium, 90 mds. of Malwa opium) and Rs. 5,321 (Indian Medical Opium 147 lbs. and excise opium 5 mds.).

A

Account of payments to States in Malwa in 1928-29 (sub-head A.).

	Rs.
1. Outstanding advances to the States on 1st April 1928 .	4,95,061
2. Total payments to States (Cash advances as well as settlements during 1928-29)	13,13,404
Total . . .	18,08,465
3. Value of Opium supplied by the States in 1928-29—	
(a) Produce of season 1927-28 (including escorting charges)	14,69,789
(b) Produce of season 1928-29	*Nil.*
4. Value of cash recoveries in 1928-29	3,743
Total recoveries . . .	14,73,532
5. Outstanding advances to the States on 31st March 1929 .	3,34,933

NOTES.

The difference between the closing balance of 1927-28 and item 1 is due to the exclusion of the outstandings against the Joint Opium Officer's account.

The difference between item 2 and sub-head "A" in the Appropriation Account represents payments on account of Joint Opium Officer's establishment, railway freight and other incidental charges and is also partly due to the adjustment of recoveries within the year.

Item 5 was partly adjusted by short payment of the price of opium delivered in 1929-30 during the season ending 30th June 1929.

B

Account of payments to cultivators in the United Provinces in 1928-29 for cultivation of Opium [Sub-head B. 1].

	Rs.
1. Outstanding advances to cultivators on the 1st April 1928 .	6,30,852
2. Total payments to cultivators (cash advances as well as cash settlements) during 1928-29	27,78,977
	34,09,829
3. Value of opium supplied by cultivators in 1928-29—	
(a) Produce of season 1927-28	28,06,682
(b) Produce of season 1928-29	*Nil.*
4. Value of cash recoveries in 1928-29	38,502
Total recoveries . . .	28,45,184
5. Outstanding advances to cultivators	5,64,645
6. Written off	2
Net outstanding on 31st March 1929 . .	5,64,643

NOTES.

The difference between the figures in item 2 and that against sub-head B. 1., in the Appropriation Accounts is mainly due to the charges for bonus being included in the latter and also represents adjustments of cash recoveries within the year omitted from the charge.

Advances are made during the monsoon for opium, leaves and trash to be delivered at the beginning of the next hot weather. This accounts for the outstandings on 31st March 1929.

C

Account of payments to Cultivators in the United Provinces in 1928-29 for leaves and trash (sub-head B. 2).

	Rs.
1. Outstanding advances to Cultivators on 1st April 1928	20,599
2. Total payments to cultivators (cash advances as well as cash settlements)	38,052
Total payments	58,651
3. Value of leaf and trash supplied by cultivators in 1928-29	
(*i*) Produce of season 1927-28	26,414
(*ii*) Produce of season 1928-29	*Nil*
4. Value of Cash recoveries in 1928-29	967
Total recoveries	27,381
5. Outstanding advances to Cultivators	31,270
6. Written off	*Nil.*
Net outstanding on 31st March 1929	31,270

NOTE.

The difference between the opening balance and the closing balance of 1927-28 is made up of Rs. 1,760 wrongly shown as written off and Rs. 1,207 less shown as payments to cultivators n 1926-27.

The difference between the figures of item 2 and that against sub-head B. 2, in the Appropriation Accounts is due to recoveries omitted from the charge.

GRANT No. 20—STAMPS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray Expenses in connection with STAMPS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "7—STAMPS" AND "7A—CAPITAL OUTLAY ON CENTRAL STAMP STORE."					
A.—Administrative Charges of Central Stamp Office, Calcutta.					
A. 1.—Pay of Officers:					
O. .. (a) S. 2,200 (Rs.)	2,200	2,240	+40	+40	..
A. 2.—Pay of Establishments:					
O. 9,700 (a) S. 21,200	30,900	29,157	—1,743	+960	—2,703
The supplementary grant was obtained to meet the leave salary of the employees of the old stamp Depot after the closing down of the Depot.					
The net saving in column 6 was due to some of the assistants having preferred to retire on pension instead of taking leave.					
A. 3.—Allowances, Honoraria, etc.:					
O. .. (a) S. 100	100	60	—40	..	—40
A. 5.—Contingencies:					
O. 2,300 (a) S. 500 (Rs.)	2,800	2,533	—267	..	—267
A. 6.—*Deduct*—Amount recovered from Posts and Telegraphs . . .	..	—17,000	—17,000	..	—17,000

Represents recovery from the Posts and Telegraphs Department on account of the share of the cost of Reserve Stamp Depot at Calcutta which deals with Postal Stamps and Postal Stationery. The decision of the Government of India to effect the recovery was received after the close of the year.

(a) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted. + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "7 STAMPS" ETC.—*concld.*					
D.—Charges for the Sale of Stamps .	1,000	..	—1,000	—1,000	..

The Government of India, Finance Department decided that the charges in connection with the packing and conveyance of postage stamps should be debited to the Posts and Telegraphs Department with effect from 1st April 1928.

E.—Amount paid for supply of stamps from Central Stamp Stores:					
Non-voted		*367*	*+367*	..	*+367*

Represents cost of supply of stamps from the Central Stamp Stores to the Treasuries in remote Political Agencies in the Persian Gulf.

G.—Security Printing Press charges:					
G.—1.—Leave salary		1,615	+1,615	+3,000	—1,385

Represents leave salary of pensionable Government servants lent to the Security Printing Press. The reappropriation was not utilised in full as leave was not taken to the extent anticipated.

H.—Capital Expenditure on Central Stamp Store:					
H.-5.—Works Expenditure in India:					
O. .. (a) S. 1,85,000 (Rs.)	1,85,000	1,07,952	—77,048	—12,000	—65,048

The share (Rs. 76,709) of the cost of building etc., transferable to the Central Stamp Store was adjusted in the accounts for 1927-28 instead of in those for 1928-29 as anticipated by the Master, Security Printing, India. *See* Note 2.

Totals	*Non-voted* . . .	..	*367*	*+367*	..	*+367*
	Voted . Gross . .	2,22,000	1,43,557	—78,443	—9,000	—69,443
	Voted . Deductions .	..	—17,000	—17,000	..	—17,000
	Voted . Net . .	2,22,000	1,26,557	—95,443	—9,000	—86,443

NOTE.

1. Sub-heads A 1, A 2, A 3 and A 5.—A supplementary grant aggregating Rs. 24,000 obtained from the Legislative Assembly on the 18th February 1929 was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department out of the reserve at their disposal (*vide* list appended to Grant No. 72—Miscellaneous—Subhead L.).

2. In August 1926, the Government of India accorded sanction to the construction of a Central Stamp Depot at an estimated cost of Rs. 9,59,000. Total expenditure to end of 1928-29 amounted to Rs. 9,87,031. The work was completed in March 1929.

(a) Voted by the Legislative Assembly on 21st September 1928.

GRANT No. 21—FOREST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with FOREST.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder un-adjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS—"8 FOREST" AND "8A FOREST CAPITAL OUTLAY".					
A.—General Direction (Head Quarters Office):					
A. 1.—*Pay of Officers* . .	*39,000*	*39,000*	..	..	..
A. 2.—Pay of Establishments	10,900	11,236	+336	+336	..
The excess was due to the appointment of a temporary clerk.					
A. 3.—Allowances, Honoraria, etc.—					
Non-voted *O.* *6,000* (*a*) S. *—1,963*	*4,037*	*3,417*	*—620*	*—620*	..
Due to less touring by the Inspector General of Forests.					
Voted . . .	4,000	933	—3,067	—3,067	..
Savings accrued in the allowances to establishment accompanying the Inspector General of Forests as a result of less touring by the latter.					
A. 4.—Contingencies . .	3,000	3,239	+239	+100	+139
Mainly due to the new system of payment for all Government of India publications. The net excess could not be anticipated in time.					
A. 5.—*Grants-in-aid, Contributions, etc.* . . .	..	*620*	*+620*	*+620*	..
Due to the fact that (*i*) passage contribution with back effect had to be paid for an officer who officiated as Inspector General of Forests (Rs. 405) and (*ii*) arrear contribution for passage of an officer who at one time served the Department (Rs. 215).					
B.—Forest Research Institute—Establishment:					
B. 1.—Pay of Officers					
Non-voted *O.* *2,85,900* (*b*) S. *—52,780*	*2,33,120*	*2,32,806*	*—314*	..	*—314*
Voted . . .	1,41,600	1,41,556	—44	—540	+496

A surrender of Rs, 1,040 from this head was accepted on the 20th March 1929 and a sum of Rs. 500 was reappropriated to this head on the 28th March 1929. The anticipated savings did not materialise.

	Rs.
(*a*) Sanctioned on 20th February 1929	—1,800
,, ,, 20th March 1929	—103
	—1,963
(*b*) Sanctioned on 24th December 1928	—20,000
,, ,, 18th ,, 1928	—8,000
,, ,, 21st January 1929	—17,000
,, ,, 20th March 1929	—7,780
	—52,780

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS—" 8 FOREST " AND " 8A FOREST CAPITAL OUTLAY "—*contd.*					
B.—Forest Research Institute—Establishment :—*contd.*					
B. 2.—Pay of Establishments	1,78,600	1,69,095	—9,505	—9,480	—25
Some appointments remained unfilled (about Rs. 4,200) and some posts were filled late in the year (Rs. 4,550).					
B. 3.—Allowances, Honoraria, etc. *Non-voted O.* *35,500* (*a*) S. *—13,680*	*21,820*	*17,080*	*—4,740*	..	*—4,740*
Curtailment of tours in the Economic Branch on account of Forestry Committee accounts for the saving.					
Voted . . .	33,600	37,532	+3,932	+3,970	—38
Due to payment of stipends of Indian Forest Service probationers.					
B. 4.—Supplies and Services, and Contingencies . .	89,600	62,613	—26,987	—21,666	—5,321
Smaller expenditure under various heads chiefly under (*i*) carriage of tents and records (Rs. 4,600) (*ii*) priced publications (Rs. 7,630) and (*iii*) non-utilisation of the provision of Rs. 5,130 for the illustrations of the book on Indian Timbers, Rs. 2,000 for Manual of Engineering and Rs. 2,000 for medical expenses of officers mainly explain the variation under the subhead.					
B. 5.—*Grants-in aid, Contributions, etc. O.* *6,600* (*b*) S. *19,800*	*26,400*	*26,400*	--	--	--
C.—Forest Research Institute—Other Charges :					
C. 1.—Purchase of Stores and Tools and Plants . .	17,000	16,629	—371	+1,000	—1,371
C. 2.—Communications and Buildings—New Works. C. 3.—Communications and Buildings—Repairs and Maintenance. . .	10,000	5,444	—4,556	—3,100	—1,456
The Departmental Officer explains that the saving was due to economy to meet shortage under sub-head C 4 (1).					
C. 4.—Miscellaneous :					
C. 4. (1)—Temporary Establishment on Daily Labour	72,000	82,491	+10,491	+10,750	—259
Wages of more daily labour staff required in wood workshop section account for the excess. The Departmental officer states that the estimates proposed by the local officer were reduced by the Government of India.					

	Rs.
(*a*) Sanctioned on 21st January 1929	—5,000
" " 20th March 1929	—8,680
	—13,680
(*b*) Sanctioned on 24th December 1928	02,000
" " 20th March 1929	—200
	19,800

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS—" 8 FOREST " AND "8A FOREST CAPITAL OUTLAY "—*concld.*					
C. 4.—Miscellaneous—*contd.*					
C. 4 (2).—Purchase of Timber for Seasoning and Preserving (including Freight and Carting charges) . . .	25,500	21,999	—3,501	—2,200	—1,301
The saving has been explained by the Departmental Officer as due to purchase of less timber in order to meet increased expenditure under subhead C. 4 (1).					
C. 4 (3).—Purchase of Coal, Raw Materials, Chemicals, and Apparatus .	31,200	32,443	+1,243	+1,200	+43
Owing to increased expenditure on railway freight.					
C. 4 (4).—Other Charges .	61,000	52,950	—8,050	—7,750	—300
The saving, as stated by the Departmental Officer, is due to curtailment of expenditure to counterbalance increased expenditure under C. 4 (1) and C. 4 (3).					
C. C.—Miscellaneous Charges . .	..	916	+916	+916	..
Represents share of leave salary of a Forest Ranger.					
D.—Charges in England (High Commissioner) on Stores . .	42,000	27,773	—14,227	—12,333	—1,894
Saving mainly due to fewer indents (about Rs. 5,333) and to reduction in price (about Rs. 8,000).					
E.—Loss or Gain by Exchange . .	..	50	+50	+100	—50
See paragraph 41, chapter III.					
MAJOR HEAD '8-A.'					
F.—Share of Capital charges financed from Ordinary Revenue . .	43,000	42,697	—303	..	—303
Totals . *Non-voted* .	*3,24,377*	*3,19,323*	*—5,054*	..	*—5,054*
Totals . Voted . .	7,63,000	7,09,596	—53,404	—41,764	—11,640

GRANT No. 22.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for Expenditure on IRRIGATION, NAVIGATION AND DRAINAGE WORKS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—*Interest on works for which Capital Accounts are kept—Major head "14"*	*12,15,000*	*12,21,077*	*+6,077*	*—2,000*	*+8,077*

Excess to the extent of Rs. 115 in Rajputana and Rs. 5,164 in Baluchistan remained uncovered. In the North-West Frontier Province the excess of Rs. 798 was enhanced to Rs. 2,798 by orders of re-appopriation. The interest adjustment is made after the close of the year.

B.—Share of Capital Charges on Irrigation Works (cost of Works as well as General Charges) financed from Ordinary Revenues (*vide* C in Demand No. 86 Major Head "16") . .					
Non-voted . .	*—*	*16,427*	*+16,427*	..	*+16,427*
See Sub-head B.—Voted.					
Voted . . .	3,32,000	2,32,401	—99,599	—71,700	—27,899

Composed of a saving of Rs. 1,57,899 in the North-West Frontier Province partially reduced by an excess of Rs. 58,300 in Baluchistan.

North-West Frontier Province.—Out of the saving, Rs. 16,427 was due to no distinction having been made between voted and non-voted at the time of the transferring of the expenditure from '55' to '16' as the instructions of the Auditor General to the effect that such distinction should be made in the estimates were received after the budget for 1928-29 had been framed. The balance was due to less expenditure on works than anticipated. *See* also remarks against the sub-head 'C' under Grant No. 86.

Baluchistan.—The excess was due to the construction of a weir across the Surkhab Nullah and of a feeder cut to carry the water from the weir into the existing Khushdil Khan Reservoir. Excess to the extent of Rs. 500 remained uncovered. (*Vide* also the remarks against the Sub-head 'C' under Grant No. 86.)

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Cost of works charged to Revenue:					
C. 1.—Working Expenses of productive Irrigation works for which Capital Accounts are kept—Major Head "XIII—*Deduct*—Working Expenses" — Miscellaneous Works:					
Lower Swat and Kabul River Canals:					
C. 1 (1).—Extensions and Improvements . .	36,000	6,705	—29,295	—28,500	—795
Savings occurred owing to (*i*) the curtailment of expenditure to make up the cut of Rs. 91,000 (Sub-head L) made by the Government of India (Rs. 18,000) and (*ii*) non-utilisation of the provision for certain petty works.					
C. 1 (2).—Maintenance and Repairs . . .	1,07,000	1,12,366	+5,366	+2,500	+2,866
Larger expenditure was incurred for urgent special repairs.					
C. 2.—Working Expenses of unproductive Irrigation works for which Capital Accounts are kept—Major Head "XIII—*Deduct*—Working Expenses":					
C. 2 (1).—Upper Swat Canal:					
C. 2 (1) (1).—Extensions and Improvements.	41,000	32,586	—8,414	—8,400	—14
Due to curtailment of expenditure to make up the cut of Rs. 91,000 made by the Government of India (Sub-head-L).					
C. 2 (1) (2).—Maintenance and Repairs . .	1,59,000	1,56,949	—2,051	—1,000	—1,051
C. 2 (2).—Other Works—Works in Baluchistan and Ajmer-Merwara:					
C 2 (2) (1).—Extensions and Improvements.	29,600	23,600	—6,000	—5,500	—500
Represents savings in Rajputana (Rs. 4,458) due to the postponement of certain works and in Baluchistan (Rs. 1,542) owing to less expenditure than anticipated.					
C. 2 (2) (2).—Maintenance and Repairs . .	68,000	46,325	—21,675	—20,600	—1,075
Savings occurred in Rajputana owing to the postponement of some repairs (Rs. 16,600) which could not be carried out, the tanks being full of water and economy (Rs. (1,554). In Baluchistan also savings accrued (Rs. 3,521) due to less expenditure than anticipated.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Cost of works charged to Revenue—*contd.*					
C. 3.—Miscellaneous Expenditure—Irrigation Works—Major Head "15-A":					
C. 3 (1).—Works:					
Non-voted . .	*46,000*	..	*—46,000*	*—46,000*	..
Relates to the North West Frontier Province. Saving is due to erroneous provision made by the Government of India.					
Voted . . .	77,600	23,989	—53,611	—48,500	—5,111
Represents savings in (*i*) the North-West Frontier Province (Rs. 50,000) owing to erroneous provision — see sub-head C. 3 (3), (*ii*) in Baluchistan (Rs. 2,443) due to less expenditure than anticipated and in Rajputana (Rs. 1,168) due to economy in expenditure.					
C. 3 (2).—Maintenance and Repairs . . .	1,200	863	—337	—300	—37
Represents savings in Rajputana (Rs. 200) owing to the non-utilisation of the provision made for some unforeseen repairs and in Baluchistan (Rs. 137) due to less expenditure than anticipated.					
C. 3 (2-*a*).—Extensions and Improvements . .	..	5,074	+5,074	..	+5,074
The expenditure for improving Waran Canal in the North-West Frontier Province was not anticipated at the time of budgeting. Owing to some misunderstanding no reappropriation was made by the controlling authority.					
C. 3 (3).—Other Charges .	..	37,718	+37,718	+31,000	+6,718
The provision for the expenditure was wrongly made in the original estimates under C. 3 (1)—Voted. The saving as compared with the original provision under C. 3 (1) Voted was due to the curtailment of expenditure to make up the cut of Rs. 91,000 made for probable savings (sub-head L.).					
C. 4.—Miscellaneous expenditure—Navigation, Embankment and Drainage Works—Major Head "15-B.":					
C. 4 (1).—Works . .	..	8,970	+8,970	+10,000	—1,030
Due to the construction of a Guide Bund in the North West-Frontier Province which was not anticipated at the time of framing the budget.					
C. 4 (2).—Extensions and Improvements . .	1,56,000	1,39,083	—16,917	—17,100	+183
Relates to the North West-Frontier Province. Expenditure was curtailed to make up the cut of Rs. 91,000 made by the Government of India (Sub-head L.).					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Cost of works charged to Revenue—*concld*					
C. 4.—Miscellaneous expenditure—Navigation, Embankment and Drainag Works—Major Head "15-B.":- *contd.*					
C. 4 (3).—Maintenance and Repairs . . .	..	5,437	+5,437	+5,600	—163
The charge represents the maintenance and repairs to new drains in the North-West Frontier Province which was not anticipated at the time of framing the budget.					
C. 4 (4).—Other Charges .	..	1.014	+1,014	+1,000	+14
Due to observation of discharges of the River Indus at Attock which was not anticipated while framing the budget.					
D.—Establishment charged to Revenue:					
D. 1.—Direction:					
D. 1 (1).—Pay of Officers:					
Non-voted . .	*50,700*	*57,520*	*+6,820*	*+11,711*	*—4,891*
Due mainly to the status of the Superintending Engineer for Irrigation in the North-West Frontier Province having been raised to that of Chief Engineer Irrigation Works; this was not anticipated at the time of framing the budget. ee also D 1(2)—Non-voted.					
Voted . .	4,700	4,933	+233	—100	+333
D. 1. (2).—Other Charges:					
Non-voted Rs. O. *5,900* (a) S. *2,700*	*8,600*	*10,360*	*+1,760*	*—2,039*	*+3,799*
Due mainly to provision for passages having wrongly been made under D. 1 (1)—Non-voted. The mistake was not rectified by an order of re-appropriation.					
Voted . . .	59,000	62,799	+3,799	+428	+3,371
Owing to an increase in the establishment charges not anticipated at the time of framing the estimate.					
D. 2.—Executive:					
D. 2 (1).—Pay of officers:					
Non-voted O. *60.600* (a) S. *3,600*	*64,200*	*54,020*	*—10,180*	*—3,890*	*—6,290*
Mainly to a saving (Rs. 10,163) in the North-West Frontier Province due to change of incumbents.					
Voted . . .	69,340	59,077	—10,263	—10,128	—135
Composed of a saving of Rs. 10,300 in Baluchistan partially reduced by a small exces (Rs. 37) in the North-West Frontier Province. The saving in Baluchistan was due to th pay of the Executive Engineer having been debited to the North-West Frontier Province					

(a) Sanctioned on 11th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Establishment charged to Revenue—*contd.*					
D. 2.—Executive—*contd*					
D. 2 (2).—Other Charges :					
Non-voted . .	*17,800*	*18,931*	*+1,131*	*+5,228*	*—4,097*

The expenditure relates to the North-West Frontier Province. The excess was due to adjustment of charges on account of passage contributions of officers not provided for in the original estimates.

Voted . . .	3,38,460	3,18,399	—20,061	—7,710	—12,351

Savings occurred in the North West-Frontier Province (Rs. 11,236) due to economy and to less expenditure on Lambardari fees due to water rates having not been realised in full and in Baluchistan (Rs. 8,825) owing to less expenditure than anticipated.

D. 3.—Other Establishments (including Establishment charges incurred in England) :					
D. 3 (1).—Pay of Officers .	13,000	13,258	+258	+500	—242
D. 3 (2).—Other Indian charges (including amounts paid to other Governments, etc.) . .	2,32,000	2,22,973	—9,027	+4,266	—13,293

The saving on the original grant is made up of an excess of Rs. 1,892 in Baluchistan due to corresponding increase in departmental charges on certain works [sub-head A. 3 (1) in Demand No. 86] and savings of Rs. 3,783 in Rajputana and Rs. 7,136 in the North-West Frontier Province. The saving in Rajputana is due to less expenditure on works and repairs which reduced the establishment charges proportionately. The saving in the North-West Frontier Province occurred mainly under Lambardari fees due to water rates not having been realised in full as originally anticipated ; a further provision of Rs. 3,000 was made by reappropriation as it was then expected that the water rates would be realised in full.

D. 3 (2) (1).—Establishment suspense .	..	235	+235	..	+235

Relates to the North-West Frontier Province.

D. 3 (3).—English Charges .	*16,000*	*86,033*	*+70,033*	*—16,000*	*+86,033*

Relates to the North-West Frontier Province. The excess is mainly due to part of the original provision (Rs. 60,000) under the sub-head I. 1 having not been distributed by the Government of India as the same could not be allocated to any particular province. The question of distribution of such a provision between the subheads D. 3 (3) and H. was referred to the Government of India and it is understood that necessary distribution has been made in the Demand for 1930-31.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Establishment charged to Revenue—*concld.*					
D. 4.—*Deduct*—Establishment charges recovered from other Governments, Departments, etc. . .	..	..	..	—1,500	+1,500

The provision made by reappropriation was unnecessary. In the Book of Demands for 1928-29 the grants obtained were *gross* exclusive of anticipated recoveries.

D. 5.—*Deduct*—Establishment not charged to Revenue (*Vide* B. 1. in Demand No. 86):					
Non-voted . .	..	—17,472	—17,472	..	—17,472

See B. 1—Non-voted in Grant No. 86.

Voted . . .	—1,18,900	—47,047	+71,853	+45,934	+25,919

See B. 1—Voted in Grant No. 86.

E.—Tools and Plant Charged to Revenue:					
E. 1.—New supplies . .					
E. 2.—Repairs, Carriage and other Charges . .	35,400	31,196	—4,204	—1,300	—2,904

Made up of savings mainly in Rajputana (Rs. 1,675) and in the North-West Frontier Province (Rs. 2,489). The savings are due to charges being calculated on *pro rata* basis.

E. 3.—*Deduct*—Tools and Plant not charged to Revenue, (*vide* B. 2 in Demand No. 86) . . .	—1,100	—2,962	—1,862	+1,100	—2,96

See B. 2 in Grant No. 86.

F.—Suspense charged to Revenue:					
F. 1.—Stock . . .	8,500	79,747	+71,247	—700	+71,947

Due to a misapprehension that the *net* expenditure as hithertofore and not *gross* expenditure will be exhibited in the appropriation accounts.

F. 2.—Other Suspense Accounts	14,000	60,954	+46,954	—33,100	+80,054

See F. 1.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Pensionary Charges charged to Revenue:					
Non-voted . .	*26,000*	*29,870*	*+3,870*	*—1,000*	*+4,870*
Relates to the North West Frontier Province. The excess was due to larger expenditure under English charges than anticipated.					
Voted . . .	73,200	99,867	+26,667	+ 2,900	+23,767
Excess occurred mainly in Baluchistan (Rs. 19,645) due to the adjustment of pensionary charges from 1926-27 to 1928-29 by the Controller of Military Accounts after the close of the year under the orders of the Controller of Civil Accounts.					
H.—Deduct—English cost of stores and Establishment (converted at prevailing Rates of Exchange and included in C. D. F. and G above) *Non-voted* . . .	*—16,000*	*—1,01,563*	*—85,563*	*+16,000*	*—1,01,563*
This is an adjusting head to bring the English charges on the Indian accounts. Excluding the deduction of Rs. 86,033, in the accounts of the North-West Frontier Province [See D. 3 (3)], further adjustments of Rs. 3,583 were made in the Baluchistan accounts on account of leave salary of an officer and of Rs. 11,947 on account of write back of the amount wrongly included under I. 1 in the High Commissioner's account, the amount being correctly debitable to Grant No. 92.					
Voted	..	—221	—221	..	—221
I.—English charges charged to Revenue.					
I. 1.—Establishment . .	*76,000*	*83,123*	*+7,123*	*—15,000*	*+22,123*
Due mainly to unexpected payments of leave salaries towards the end of the year.					
I. 2.—Stores . . .	...	221	+221	+1,000	—779
Indents not forecasted.					
J.—Loss or Gain by Exchange charged to Revenue	..	*235*	*+235*	*+400*	*—165*
See paragraph 41, Chapter III.					
K.—Reserve for Revenue Expenditure:					
Non-voted.					
O. .. (a) *S.* *—52,000*	*—52,000*	..	*+52,000*	*+52,590*	*—590*
See list of operations upon "Reserve" appended. *See* also Note 2.					
Voted . .	17,000	..	—17,000	—14,090	—2,910
See list of operations under "Reserve" appended.					

(a) Sanctioned on 29th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
L.—Probable savings . . .	—91,000	..	+91,000	+91,000	..
The saving has not been realised in full.					
Totals — *Non-voted* — *Gross*	*14,68,300*	*15,77,596*	*+1,09,296*	..	*+1,09,296*
Non-voted — *Deductions*	*—16,000*	*—1,19,035*	*—1,03,035*	..	*—1,03,035*
Non-voted — *Net*	*14,52,300*	*14,58,561*	*+6,261*	..	*+6,261*
Totals — Voted — Gross	17,81,000	17,86,739	+5,739	—1,18,534	+1,24,273
Totals — Voted — Deductions	—1,20,000	—50,230	+69,770	+45,534	+24,236
Totals — Voted — Net	16,61,000	17,36,509	+75,509	—73,000	+1,48,509

K.—THE OPERATIONS UPON THE RESERVE WERE AS BELOW :—

		Voted.	Non-voted.
		Rs.	Rs.
Original provision for Reserve in Demand for Grants for 1928-29		17,000	..
Add—Withdrawn to Reserve from :—			
(1) North West Frontier Province . .	15—Other Revenue Expenditure financed from Ordinary Revenue.	1,18,700	51,700
	16—Construction of Irrigation, Navigation, Embankment and Drainage works	3,000	..
	XIII—Working Expenses . .	..	2,290
(2) Rajputana . . .	XIII—Working Expenses . .	20,600	..
	15—Other Revenue Expenditure financed from Ordinary Revenues	1,800	..
(3) Baluchistan . .	XIII—Working Expenses . . .	9,000	..
	15—Other Revenue Expenditure financed from ordinary Revenues	16,400	..
	16—Construction of Irrigation, Navigation, Embankment and Drainage Works . . .	14,500	..
	Totals . . .	2,01,000	53,990

K.—OPERATIONS UPON THE RESERVE, ETC.—*contd.*

		Voted.	Non voted.
	Brought forward	2,01,000	53,990
Deduct—Amount allotted to :—			
		Rs.	Rs.
(4) North-West Frontier Province	XIII—Working Expenses	6,290	..
	14—Works for which Capital Accounts are kept—Interest on Debt	..	1,000
	15—Other Revenue Expenditure financed from ordinary Revenues	51,700	..
(5) Baluchistan	16—Construction of Irrigation, Navigation, Embankment and Drainage Works	67,000	..
(6) Delhi	15—Other Revenue Expenditure financed from ordinary Revenues	100	..
(7) Loss or Gain by Exchange		..	400
	Totals	1,25,090	1,400
	Balance	75,910	52,590
	Amount surrendered to Government	73,000	52,000
	Balance lapsed	2,910	590

NOTES.

1. The term *pro rata* distribution is explained in the notes below the Appropriation Accounts of Grant 69-Civil Works. The total expenditure for works, and for establishment and Tools and Plant is given below.

	Works. Rs.	Establishment Rs.	Tools and Plant. Rs.
1. North-West Frontier Province	5,05,902	7,87,252	23,549
2. Baluchistan	38,357	35,950	3,360
3. Rajputana	56,420	20,817	1,325

(*i*) The above are gross figures and do not include recoveries.

(*ii*) In the case of the Irrigation Branch, North-West Frontier Province, the time spent by the executive establishment of the Public Works Department on purely revenue works and on all expenditure works, *viz.*, those under "XIII", "15", "55" is 50 per cent. each way. This proportion was prescribed by the local Administration, North-West Frontier Province, in supersession of the proportions laid down in Rule 16 (*c*) of Appendix 7 of Public Works Account Code.

2: The *minus* appropriation against sub-head K.-Reserve (non-voted) represents the surrender accepted by the Finance Department out of Rs. 52,590 which is the result of withdrawals from and allotments to "Reserve" sanctioned by the Government of India, Department of Industries and Labour, from time to time during the year.

The details of the important major works estimated to cost one Lakh each or more are given below :—

Serial No.	Name of works.	Sanctioned estimate.	Expenditure. During 1928-29.	Expenditure. To end of 1928-29.	Remarks.
	Figures are in nearest thousands.				
(1) MAJOR HEAD :					
	15 B. Other Miscellaneous Revenue Expenditure (Navigation, etc.) :				
	Constructing Guide Bund Dera Ismail Khan (North West Frontier Province)				
	Works Share	637 (*A*)	9	654	Completed during 1929-30.
	Deposit share	790	13	812	..
		1427	22	1466	

Observation.

(*A*) The figures are for works outlay only and do not include any provision for departmental charges which are estimated at Rs. 1,46,000.

15-A. 3.—Miscellaneous expenditure :

(2)	Survey of Irrigation possibilities in Waziristan and Baluchistan (North West Frontier Province) :				
	Works	56	42	43	(*B*) In Progress.
	Establishment	197	200	200	
	Tools and Plant	22	14	17	
		275	256	260	

Observation.

(*B*) A debit of Rs. 28,000 on account of Pensionary charges has also been made against this estimate for which the sanction does not appear to contain any provision.

STORE ACCOUNT.

	Opening balance on 1st April 1928.	Receipts during 1928-29.	Total.	Issues during 1928-29.	Closing balance on 31st March 1929.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Rajputana	6,274	..	6,274	6,274	..
2. Lower Swat Canal (North-West Frontier Province) . . .	37,918	28,061	65,979	16,056	49,923
3. Malakand Division, (North West Frontier Province) . . .	1,04,930	32,309	1,37,239	35,895	1,01,344
4. Swabi Division (North-West Frontier Province) . . .	41,290	6,858	48,148	13,191	34,957
5. Baluchistan	13,582	18,794	32,376	17,849	14,527
Total .	2,03,994	86,022	2,90,016	89,265	2,00,751

Observations.

1. The stock was transferred to 41 Civil Works.

2, 3 and 4. The stock materials in hand were verified by the Executive Officers of the Public Works Department and priced within market rates. Values written off as depreciation, Rs. 10,826.

5. The Executive Engineer, Irrigation Department states that there was no obsolete stock and that the stock was counted during the course of the year and found correct. The stores were certified to be in good condition and priced within market rates. The closing balance was in excess of the reserve limit (Rs. 9,074) by Rs. 5,453 of which stock worth Rs. 5,357 was available for sale or transfer.

NOTE.

As the Accounts have been prepared by the Audit Officers concerned, no separate audit certificates are appended.

IMPORTANT COMMENTS.

Defective control over expenditure.

The Appropriation account for Grant No. 22—Irrigation, etc., for 1928-29 relating to the North-West Frontier Province furnishes certain examples of defective control over expenditure. In some cases the excesses over grants or appropriations were either enhanced or converted into savings as the result of reappropriations while in others savings were further enhanced. A few instances of such defects are cited below.

Sub-head.	Grant or Appropriation.	Expenditure.	Excess + Saving—.	Net reappropriation.	Remaining Excess + Saving—.
	Rs.	Rs.	Rs.	Rs.	Rs.
D. 1(2)—Non-voted .	8,600	10,360	+1,760	—2,039	+3,799
D. 2(2)—Non-voted .	17,800	18,931	+1,131	+5,228	—4,097
D. 2(2)—Voted . .	2,91,260	2,80,024	—11,236	+790	—12,026
D. 3(2)—Voted . .	2,05,000	1,97,864	—7,136	+3,000	—10,136
D. 3(3)—Non-voted .	16,000	86,033	+70,033	—16,00	+86,033

It seems necessary to emphasise the need for keeping in touch with the progress of expenditure, for watching undischarged liabilities and for observing the principles with regard to reappropriations laid down by the Committee on Public Accounts in 1928.

GRANT No. 25.—INTEREST ON ORDINARY DEBT, AND REDUCTION OR AVOIDANCE OF DEBT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the INTEREST CHARGES AND THE CHARGES FOR THE REDUCTION OR AVOIDANCE OF DEBT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "19.—INTEREST ON ORDINARY DEBT" AND "21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT".					
Interest on Ordinary Debt:					
A.—Rupee Debt:					
A. 1.—Interest on Permanent Debt.					
Rs. O. *17,09,84,000* (a) S.—*13,95,000*	*16,95,89,000*	*16,98,63,523*	*+2,74,523*	..	*+2,74,523*
The excess is chiefly due to the payment of arrear interest (*viz.*, Rs. 1,49,422, Rs. 77,106, and Rs. 8, 82,438 on 4 per cent. Bonds 1934-37, 5 per cent. Loan 1929—47 and 5½ per cent. Bonds 1928 respectively) counterbalanced partly by a saving of Rs. 3,00,000 on account of half-yearly interest on the 4 per cent. Gwalior Loan due on 1st April 1928 having been actually paid under a misapprehension on 31st March 1928, and partly by smaller payments of interest on 3½ per cent. Loans and 4 per cent. Loan 1960-70, *viz.*, Rs. 2,49,455 and Rs. 3,14,962 respectively.					
A. 2.—Interest on Expired Loans	*2,00,000*	*1,71,930*	*—28,070*	..	*—28,070*
No accurate estimate is possible in respect of payments under this head.					
A. 4.—Reserve Provision for Service of New Loan.					
O. *75,00,000* (a) S. *19,73,000*	*94,73,000*	*86,82,402*	*—7,90,598*	..	*—7,90,598*
The estimates provided for payment of the entire amount of interest due on the 4½ per cent. Bonds 1934 and 4½ per cent. Loan 1955-60. The savings represent interest which was not drawn in the year.					
A. 5.—Discount on Treasury Bills.					
O. *1,90,00,000* (a) S. *61,20,000*	*2,51,20,000*	*2,45,73,782*	*—5,46,218*	..	*—5,46,218*
The saving is chiefly due to the fact that there was no sale of Treasury Bills in March 1929 against 4 crores provided for in the estimates.					
A. 6.—Interest on other Floating Loans.					
O. .. (a) S. *25,33,000*	*25,33,000*	*25,81,370*	*+48,370*	..	*+48,370*
The small increase is due to repayments of Ways and Means Advances being later than the assumptions made in the estimates.					

(a) Sanctioned on 25th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "19.—INTEREST ON ORDINARY DEBT" AND "21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT"—*contd.*					
A.—Rupee Debt—*concld.*					
A. 7.—Management of Debt .	7,00,000	6,87,488	—12,512	—10,000	—2,512
A. 8.—Commission, Brokerage, etc., on Loans . .	3,00,000	2,12,171	—87,829	—73,000	—14,829
The budget estimate under this head is tentative.					
A. 9.—Discount Written off to Revenue . . .	*17,88,000*	*17,88,000*	..	..	..
A. 10.—Loss by Fraud O. Rs. .. (a) S. 8,000	*8,000*	*7,453*	*—547*	..	*—547*
B.—Deduct—*Interest on Debt Incurred for Commercial Departments and Provincial Governments*:					
B. 1.—Railways O. —17,00,38,000 (a) S. —61,86,000	*—17,62,24,000*	*—17,37,90,367*	*+24,33,633*	..	*+24,33,633*
Due to capital expenditure incurred during 1928-29 being less than estimated and the capital rate of interest being 5·63 per cent. against 5·65 per cent. adopted in calculating the revised estimate on which the final appropriation was based.					
B. 2.—Posts and Telegraphs. O. —66,14,000 (a) S. —3,83,000	*—69,97,000*	*—69,61,542*	*+35,458*	..	*+35,458*
Investment on capital works during the year was less than that anticipated in the Revised estimate, as the full programme of works was not carried out. Interest was actually paid at the rate of 5·63 per cent. instead of 5·65 per cent. on the assets constructed after 31st March 1917.					
B. 3. Irrigation works (Central). O. —12,15,000 (a) S. —5,000	*—12,20,000*	*—12,21,077*	*—1,077*	..	*—1,077*
B. 4.—Salt works. O. —4,26,000 (a) S. —36,000	*—4,62,000*	*—4,97,169*	*—35,169*	..	*—35,169*
Mainly due to interest having for the first time been charged, in accordance with the decision of the Government of India on the value of the opening balance of the stock of salt at the beginning of the year.					
B. 5.—Forests O. —17,000 (a) S. 1,000	*—16,000*	*—16,762*	*—762*	..	*—762*

(a) Sanctioned on 25th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "19 INTEREST ON ORDINARY DEBT" AND "21 APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT"—*contd.*					
B.—Deduct—*Interest on Debt Incurred for Commercial Departments and Provincial Governments.*—concld.					
B 6.—Security Printing.					
O. —3,81,000 (a) S. *10,000*	*—3,71,000*	*—2,29,017*	*+1,41,983*	..	*+1,41,983*
Mainly due to a justment on account of interest in respect of the Currency Note Press having not been made in the accounts for 1928-29 as a commercial system of accounts was not introduced in that year.					
B. 7.—Vizagapatam Harbour.					
O. —9,49,000 (a) S. *2,04,000*	*—7,45,000*	*—7,29,305*	*+15,695*	..	*+15,695*
B. 8.—Provincial Loans Fund.					
O. —5,74,50,000 (a) S. *—13,43,000*	*—5,87,93,000*	*—5,87,78,074*	*+14,926*	..	*+14,926*
B. 10.—Commutation of Pensions (Civil and Departmental).					
O. —3,06,000 (a) S. *—42,000*	*—3,48,000*	*—3,48,328*	*—328*	..	*—328*
C.—Loss by Exchange					
Non-voted . ..		*67,523*	*+67,523*	..	*+67,523*
See paragraph 41, Chapter III.					
Voted . ..		2,547	+2,547	..	+2,547
.. .. See paragraph 41, Chapter III.					
D.—Sterling Debt.:					
D. 1.—Interest on Loans contracted in England under various Acts:					
O. 12,18,02,000 (a) S. *18,64,000*	*12,36,66,000*	*12,36,73,987*	*+7,987*	..	*+7,987*
D. 2.—Interest Portion of Railway Annuities . .	*2,59,77,000*	*2,59,76,315*	*—685*	..	*—685*
D. 3.—Interest on outstanding-Liabilities of Railway Companies taken over on purchase.					
O. 1,29,42,000 (a) S. *1,000*	*1,29,43,000*	*1,29,42,355*	*—645*	..	*—645*

(a) Sanctioned on 25th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "19 INTEREST ON ORDINARY DEBT" AND "21—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT."—*concld.*					
Sterling Debt—*concld.*					
D. 4.—Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929—47) Rs. O. 1,15,16,000 (a) S. 2,000	*1,15,18,000*	*1,15,17,453*	*—547*	..	*—547*
D. 5.—Discount Sinking Funds. O. 9,52,000 (a) S. 1,000	*9,53,000*	*9,52,147*	*—853*	..	*—853*
D. 6.—Management of Debt O. 11,43,000 (b) S. 21,00,000	32,43,000	33,10,267	+67,267	+83,000	—15,733
The excess is occasioned by the issue charges in respect of 4½ per cent. Loan in January 1929.					
D. 7.—Other Items O. 1,47,000 (b) S. 47,000	1,94,000	1,74,493	—19,507	..	—19,507
E.—Deduct—Interest on Debt incurred for Commercial Departments and Provincial Governments Railways. O.. —10,46,64,000 (a) S. 9,85,000	*—10,36,79,000*	*—10,43,29,533*	*—6,50,533*	..	*6,50,533*
Appropriation for reduction or advoidance of debt:					
F.—Sinking Funds:					
F. 1.—India	*1,36,04,000*	*1,36,04,000*	..	..	..
G.—Other Appropriations:					
G. 1.—India:					
Non-voted O. 3,20,85,000 (a) S. 1,000	*3,20,86,000*	*3,24,71,104*	*+3,85,104*	..	*+3,85,104*
Voted .	82,97,000	81,41,896	—1,55,104	..	—1,55,104
Totals *Non-Voted.* *Gross Deductions*	*42,94,58,000*	*42,88,73,344*	*—5,84,656*	..	*—5,84,656*
Totals *Non-Voted.* *Net*	*—34,88,55,000*	*—34,69,01,174*	*+19,53,826*	..	*+19,53,826*
Totals *Non-Voted.* *Net*	*8,06,03,000*	*8,19,72,170*	*+13,69,170*	..	*+13,69,170*
Totals Voted .	1,27,34,000	1,25,28,862	—2,05,138	..	—2,05,138

NOTE.

The total excess of Rs. 13,69,170 (which is about 1·7 per cent.) over the total non-voted appropriation of Rs. 8,06,03,000 was mainly due to the variation under subhead B.-1.

(a) Sanctioned on 25th March 1929.
(b) Voted by the Legislative Assembly on 18th February 1929.

GRANT No. 26.—INTEREST ON MISCELLANEOUS OBLIGATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Expenses in connection with Payment of INTEREST ON MISCELLANEOUS OBLIGATIONS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—" 20.-INTEREST ON OTHER OBLIGATIONS ".					
Charges in India.					
A.—Special Loans :					
A. 1.—Interest on Loans from the late King of Oudh. O. 7,97,000 (a) S. —20,000	7,77,000	7,72,512	—4,488	..	—4,488
A. 2.—Interest on other Special Loans. O. 99,920 (a) S. —1,800	98,120	88,445	—9,675	..	—9,675
Savings occurred in the estimates of all the Provinces chiefly in India (Rs. 2,655) and the United Provinces (Rs. 6,680) due to interest having not been drawn on certain loans or drawn in arrears in 1929-30.					
B.—Treasury notes of Service and other Funds. O. 22,400 (b) S. 1,900	24,300	23,390	—910	..	—910
C.—Deposits of Service Funds bearing Interest :					
C. 1.—Interest on Uncovenanted Service Family Pension Funds. O. 8,02,000 (a) S. —16,800	7,85,200	7,78,534	—6,666	..	—6,669
C. 2.—Interest on other Service Funds. O. 88,600 (a) S. —4,000	84,600	81,992	—2,608	..	—2,608
Mainly to saving to the extent of Rs. 2,662 in Bengal due to (*i*) non-admission of subscribers during the year in the Bengal and Madras Family Pension Fund, (*ii*) refund to subscribers of amounts on death of nominees and (*iii*) payment of rebate to subscribers.					

(a) Sanctioned on 11th January 1929. Rs.

(b) " " 11th " on 20th March 1929 . . . . . 1,600 300

1,900

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder un-adjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "20.—INTEREST ON OTHER OBLIGATIONS"—*contd.*					
D.—Savings Bank Deposits:					
D. 1.—Interest on General Provident Fund.					
Rs. O. 70,45,830 (a) S. 76,200	*71,22,030*	*71,31,252*	*+9,222*	..	*+9,222*

The excess is the net result of increased expenditure of Rs. 1,02,416 incurred in some circles mainly in the Punjab (Rs. 81,743), Central Provinces (Rs. 15,697) and in the accounts of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 3,282) counterbalanced by savings amounting to Rs. 93,194, chiefly in Bombay (Rs. 23,163), Bengal (Rs. 22,667), United Provinces (Rs. 9,010), and in the accounts of the Pay and Accounts Officer, Secretariat (Rs. 20,603).

In the Punjab the large excess of Rs. 81,743 over the final appropriationof Rs. 5,20,000 has been explained as due to the appropriation, which was based on past actuals having proved inadequate. The expenditure under this head is of a fluctuating nature depending upon the increaso or decrease in the number of subscribers to the General Provident Fund or on the removal or stoppage of their subscriptions and so cannot be estimated accurately. The Accountant General, Punjab, adds that steps have been taken to ensure the preparation of the estimates more correctly in the future.

In the Central Provinces the actual expenditure amounted to Rs. 3,63,697 against the original appropriation of Rs. 3,64,500 and final appropriation of Rs. 3,48,000. The surrender of Rs. 16,500 out of the original appropriation made in January 1929 proved defective as the expected saving did not materialise.

The excess of Rs. 3,282 in the accounts of the Pay and Accounts Officer, Miscellaneous Central Departments, was due to transfer from the Railway Accounts of the Fund deposits of a subscriber (Rs. 1,400) and entry of new subscribers towards the close of the year.

In Bombay the actual expenditure amounted to Rs. 9,98,837 against the original appropriation of Rs. 10,00,000 and final appropriation of Rs. 10,22,000 The saving of Rs. 23,163 was due to some of the General Provident Fund balances having been transferred to the newly constituted "Superior Services (India) Family Pension Fund" and also to more withdrawals than were anticipated, especially towards the end of the year (after the supplementary supplies were obtained) owing to transfers to join the Superior Services Family Pension Fund.

In Bengal the actual expenditure amounted to Rs. 9,32,333 against the original appropriation of Rs. 9,50,000 and final appropriation of Rs. 9,55,000. The saving of Rs. 22,667 was due to heavy withdrawals during the latter part of the year owing mainly to the transfer of members to other Provinces and to the transfer of accounts to the Superior Services Family Pension Fund. The supplementary appropriation of Rs. 5,000 proved unnecessary.

In the accounts of the Pay and Accounts Officer, Secretariat, the actual expenditure amounted to Rs. 1,01,5[illegible]7 against the appropriation of Rs. 1,22,150. The Pay and Accounts Officer explains that the estimate, which was based on probable requirements, proved rather high. The saving could not be surrendered as the bulk of the expenditure is adjusted after the close of the year and it could not be estimated accurately what savings would ultimately accrue.

	Rs.
(a) Sanctioned on 11th January 1929	51,500
" " 6th February 1929	4,260
" " 20th March 1929	28,000
" " 27th March 1929	—9,000
" " 31st March 1929	1,440
	76,200

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "20.—INTEREST ON OTHER OBLIGATIONS".—*contd.*					
D. 2.—Interest on Civil Service Provident Fund.					
O. 5,10,200 (a) S. 10,940	5,21,140	5,11,260	—9,880	..	—9,880

Mainly to savings in the accounts of the Pay and Accounts Officer, Secretariat, (Rs. 3,569), Bengal (Rs. 4,981) and the Punjab Rs. (3,434) counterbalanced by excesses, chiefly in the Central Provinces (Rs. 2,399) and Madras (Rs. 1,223).

In the accounts of the Pay and Accounts Officer, Secretariat, the saving was due to the estimate, which was based on probable requirements, having proved high. The amount could not be surrendered as the bulk of the expenditure is adjusted after the close of the year and it could not be estimated accurately what savings would actually accrue.

The saving of Rs. 4,981 in the appropriation of Rs. 65,000 in Bengal was due to heavy withdrawals during the latter part of the year.

In the Punjab the actual expenditure amounted to Rs. 45,566 against the final appropriation of Rs. 49,000. The supplementary appropriation of Rs. 9,000 obtained in January 1929 proved excessive.

In the Central Provinces the excess of Rs. 2,399 against the final appropriation of Rs. 31,000 was due partly to the transfer of a new account to the Province.

D. 3.—Bonus on Postal Cash Certificates.					
O. 50,00,000 (b) S. 10,00,000	60,00,000	60,14,930	+14,930	..	+14,930

Relates to the Accountant General, Posts and Telegraphs. The original provision proved to be an under-estimate and was suitably increased by additional appropriation.

D. 4.—Interest on Post Office Savings Banks.					
O. 97,84,000 (b) S. —26,000	97,58,000	97,85,724	+27,724	..	+27,724

Relates to the Posts and Telegraphs. The reduction of the original provision proved unjustified.

D. 5.—Interest on other Bank Accounts.					
O. 1,75,67,350 (c) S. —12,58,318	1,63,09,032	1,62,03,124	—1,05,908	..	—1,05,908

Bulk of the savings (Rs. 94,807) occurred in the Railway estimates. Against the original appropriation of Rs. 1,72,25,000, the actual expenditure amounted to Rs. 1,58,64,193 which included Rs. 97,061 on account of establishments of the Railway Board, Accountant General, Railways, and Clearing Accounts Office, for which no provision was made in the original budget. The original appropriation was reduced by Rs. 12,66,000 by orders of reappropriation issued in March 1929. The overestimation is due to difficulty in correctly calculating the amount of interest to be allowed to subscribers whose number and the amount of subscription on which interest is allowed vary from year to year.

	Rs.
(a) Sanctioned on 11th January 1929	10,440
" " 20th March 1929	500
	10,940
(b) Sanctioned on 27th March 1929	
(c) Sanctioned on 11th January 1929	9,122
Sanctioned on 20th March 1929	—4,90,000
Sanctioned on 27th March 1929	—7,76,000
Sanctioned on 31st March 1929	—1,440
	—12,58,318

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "20.—INTEREST ON OTHER OBLIGATIONS".—*contd.*						
E.—Special Savings Accounts:	Rs.					
	O. *11,92,790*					
	(a)	*11,93,000*	*11,99,558*	*+6,558*	..	*+6,558*
	S. *210*					
F.—Other Items:						
F. 1.—Payments to Post Office for the Savings Bank and Cash Certificate Work.	*O.* 37,66,000					
	(d)	40,17,000	39,94,430	—22,570	+10,290	—32,860
	S. 2,51,000					
F. 2.—Interest on Provincial Balances.	*O.* *21,50,000*					
	(b)	*16,68,200*	*16,99,936*	*+31,736*	..	*+31,736*
	S. *—4,81,800*					

Expenditure to the extent of Rs. 37,500 was adjusted without any appropriation in the books of the United Provinces under orders of the Government of India, Finance Department.

F. 3.—Interest on Famine Insurance Fund Balance.	*O.* *17,92,900*					
	(c)	*19,77,701*	*19,46,776*	*—30,925*	..	*—30,925*
	S. *1,84,801*					

Is the net result of savings in the Central Provinces (Rs. 37,939), Assam (Rs. 3,176) and Punjab (Rs. 4,139) counterbalanced by excesses in the United Provinces (Rs. 8,065), Bombay (Rs. 3,920), Bihar and Orissa (Rs. 2,282) and Madras (Rs. 62).

The reduced balance of the Famine Insurance Fund under revised rules accounts for the savings in the Central Provinces, Assam and the Punjab.

The excess in the United Provinces was due to an under-estimate of the last two quarters' balances. The excess which remained uncovered was adjusted under orders of the Government of India, Finance Department. In Bombay there were less withdrawals from the Famine Relief Fund than were anticipated.

	Rs.
(*a*) Sanctioned on 11th January 1929	—700
Sanctioned on 27th March 1929	1,000
	210
(*b*) Sanctioned on 11th January 1929	—2,46,547
Sanctioned on 6th February 1929	—4,560
Sanctioned on 20th March 1929	—1,98,326
Sanctioned on 21st March 1929	—32,367
	—4,81,800
(*c*) Sanctioned on 11th January 1929	2,00,779
Sanctioned on 22nd February 1929	—21,978
Sanctoined on 20th March 1929	6,000
	1,84,801

(*d*) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	3	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "20.—INTEREST ON OTHER OBLIGATIONS".—*concld.*					
F.—Other Items—*concld.*					
F. 4.—Other Interest Charges: O. 1,09,17,010 (a) S. 5,02,296	*1,14,19,306*	*1,11,97,917*	*—2,21,389*	..	*—2,21,389*

Mainly to savings in the estimates of the Railway Department (Rs. 2,07,752) and in Bombay (Rs. 10,134). The saving in the Railway Accounts was due to the supplementary appropriation of Rs. 4,60,000 obtained on 20th March 1929, based on probable requirements, having proved excessive.

In Bombay the provision of Rs. 11,000 for interest on the 'Reserve and Depreciation Fund of the Security Printing Press at Nasik Road' remained unutilised as no amount was invested outside the Personal Ledger Accounts.

F. 5.—Miscellaneous:

Non-voted O. 5,00,000 (b) S. —3,25,000	*1,75,000*	*1,23,810*	*—51,190*	..	*—51,190*

The expenditure relates to the Pay and Accounts Officer, Secretariat. The saving was due to non-payment of interest on properties of enemy nationals which were either released as an act of grace or on which the orders of release could not be issued by the close of the year. The amount was not surrendered as it could not be anticipated that no decision would be arrived at before the close of the year.

Voted	19,000	8,184	—10,816	—10,685	—131

Smaller expenditure was incurred in all circles on account of advertisement of Post Office cash certificates for which the provision was intended.

G.—Interest on Sterling Branches of Provident Funds: O. 1,29,000 (c) S. 32,667	*1,61,667*	*1,80,756*	*+19,089*	..	*+19,089*

The Fund balances in the Indian Military Widows' and Orphans' Fund on which interest is calculated have increased at a more rapid rate than was anticipated.

H.—Loss or Gain by Exchange: O. .. (d) S. 200	*200*	*310*	*+110*	..	*+110*

Due mainly to increased expenditure in England than was originally anticipated. *See* paragraph 41, Chapter III.

Totals . *Non-voted* .	*5,80,74,496*	*5,77,40,226*	*—3,34,270*	..	*—3,34,270*
Totals . Voted . .	40,36,000	40,02,614	—33,386	—395	—32,991

	Rs.
(a) Sanctioned on 11th January 1929	16,296
Sanctioned o 20th March 9°9	4,60,000
Sanctioned on 27th March 1929	26,000
	5,02,296

(b) Sanctioned on 27th March 1929.
(c) Sanctioned on 21st March 1929.
(d) Sanctioned on 11th January 1929.

GRANT No. 27.—STAFF, HOUSEHOLD AND ALLOWANCES OF THE GOVERNOR GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNOR GENERAL, HIS STAFF AND HOUSEHOLD.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."					
A.—Salary of the Governor General	*2,50,800*	*2,50,800*	..	..	..
B.—Sumptuary Allowances of the Governor General	*40,000*	*40,000*	..	..	..
C.—Expenditure from Contract Allowance :					
Rs. O. *1,51,600* (a) S. *—7,500*	*1,44,100*	*1,49,961*	*+5,861*	..	*+5,861*

The vouchers of the clothing Depot (Shajahanpur) for Rs. 5,861, which were intended to be adjusted in the accounts for 1929-30, were adjusted in the accounts for 1928-29, after the close of the year with reference to the rulings of the Finance Department dated 5th August 1929.

D.—State Conveyances and Motors (unaudited) :					
O. *30,200* (b) S. *11,460*	*41,660*	*42,873*	*+1,213*	..	*+1,213*

An adjustment of Rs. 1,236 on account of shipping charges on six horses purchased from England for His Excellency the Viceroy mainly explains the excess. The excess remained uncovered as the intimation of this charge was received too late. Steps have been taken to meet this excess by underspending this amount from the current year's allotment.

E.—Private Secretary :					
E. 1.—Pay of Officers : *Non-voted :* O. *36,300* (c) S. *—220*	*36,080*	*36,058*	*—22*	..	*—22*
Voted	13,300	10,766	—2,534	—2,530	—4

The provision of Rs. 2,500 for leave salary was not utilised.

(a) Sanctioned on 21st March 1929.
(b) Sanctioned on 4th February 1929 (Rs. 1,460) and on 21st March 1929 (Rs. 10,000).
(c) Sanctioned on 22nd January 1929 (—Rs. 100) and on 9th March 1929 (—Rs. 120).

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".—*contd.*					
E.—Private Secretary—*concld.*					
E. 2.—Pay of Establishments .	66,900	68,969	+2,069	+2,100	—31
Enhanced rate of pay with arrears was sanctioned for the Stenographer to His Excellency the Viceroy.					
E. 3.—Allowances, Honoraria, etc.: *Non-voted* O. *500* (a) S. —*300*	*200*	*151*	—*49*	..	—*49*
Voted . . .	13,200	11,633	—1,567	—150	—1,417
Owing to curtailment of tour of His Excellency the Viceroy. The net saving remained unsurrendered as the exact saving could not be ascertained.					
E. 4.—Presents and Charities .	4,000	3,969	—31	..	—31
E. 5.—Postage and Telegrams .	55,000	46,151	—8,849	—8,500	—349
Due to the strictest economy in telegraphic communications.					
E. 6.—Other Contingencies .	12,000	13,251	+1,251	+1,500	—249
Extra expenditure was incurred on contingencies. (See Note.)					
E. 7.—Grants-in-aid, Contributions, etc.: O. .. (a) S. *3,000*	*3,000*	*2,379*	—*621*	..	—*621*
Estimates based on probable requirements proved high.					
F.—Military Secretary:					
F. 1.—Pay of Officers: *Non-voted:* O. *43,200* (b) S. *2,160*	*45,360*	*45,360*	..	..	..
Voted	34,300	26,645	—7,655	—7,000	—655
Due to leave of two officers out of India.					
F. 2.—Pay of Establishments: *Non-voted:* O. *8,500* (c) S. —*2,140*	*6,360*	*6,360*	..	..	..
Voted .	79,200	72,455	—6,745	—6,000	—745
Due to casualties.					

(a) Sanctioned on 22nd January 1929.
(b) Sanctioned on 23rd February 1929.
(c) Sanctioned on 31st January 1929 . . . . . Rs. 20
" " 23rd February 1929 . . . . . —2,160
—2,140

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".—*contd.*					
F.—Military Secretary—*concld.*					
F. 3.—Allowances, Honoraria, etc.:					
Non-voted Rs. O. *1,100* (a) S. *150*	*1,250*	*1,218*	*—32*	..	*—32*
Voted	19,700	19,028	—672	..	—672
F. 4.—Presents and Charities .	6,000	6,000	..	..	..
F. 5.—Supplies and Services .	1,04,300	82,782	—21,518	—17,300	—4,218
Due to (i) saving in the provision for the purchase of kitchen utensils and articles of vertu (Rs. 17,300) and (ii) saving in the provision for customs duty on imported stores (Rs. 4,218). The net saving remained unsurrendered for want of correct information in time.					
F. 6.—Maintenance of Gardens	55,600	55,632	+32	..	+32
The excess remained uncovered owing to the belated book debits raised by the East Indian Railway.					
F. 7.—Postage and Telegrams .	7,000	6,231	—769	..	—769
Due to rigid economy in the use of service telegrams.					
F. 8.—Other Contingencies .	10,500	10,695	+195	.	+195
Due mainly to the debit of Rs. 795 from the Accountant General, Punjab on account of dispensary contingencies for the year 1923-24.					
F. 9.—Grants-in-aid, Contributions, etc.:					
O. .. (b) S. 1,765	*1,765*	*1,765*	..	..	..

(a) Sanctioned on 31st January 1929

	Rs.
(b) Sanctioned on 13th November 1928	1,165
,, ,, 23rd February 1929	600
	1,765

Major Head and Sub-head.	Final Grant or Appro-priation.	Actual Expendi-ture.	Excess + Saving —.	Net modi-fication by reappro-priation, withdrawal or surrender.	Remainder un-adjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".—*concld.*					
G.—Tour Expenses:					
G. 1.—Special Trains, Steamers and Haulage charges of Saloon Carriages.					
O. *3,07,800* (*a*) S. *—12,800*	*2,95,000*	*2,79,023*	*—15,977*	..	*—15,977*
Due mainly to the write-back of a debit for 1927-28, on account of charges in connection with the patrolling of Railway lines (Rs. 3,739) and to the estimate based on the evaluation of tour programmes and Railway requisitions by the Audit Officer, Railway Clearing Accounts Office proving high (Rs. 9,066).					
G. 2.—Other Charges					
O. *1,79,000* (*b*) S. *—40,0000*	*1,39,000*	*1,41,015*	*+2,015*	..	*+2,015*
The excess occurred mainly under Saddle horses and carriages on tour and remained uncovered through a misapprehension in the office of the Military Secretary.					
Totals . *Non-voted* .	*10,04,575*	*9,96,963*	*—7,612*	..	*—7,612*
Totals . Voted .	4,81,000	4,34,207	—46,793	—37,880	—8,913

NOTE.

Sub-head E. 6.—The original grant of Rs. 12,000 under this subhead is based on the limit fixed by the Secretary of State. In August 1929, the Private Secretary to the Viceroy reported to the Finance Department that excess expenditure to the extent of Rs. 1,197 was incurred under this head and accordingly, sanction of the Secretary of State was obtained for this excess. The actual excess after the close of the accounts for 1928 29 amounted, however, to Rs. 1,251. The Private Secretary to His Excellency the Viceroy is taking steps to regularise the excess expenditure of Rs. 54.

	Rs.
(*a*) Sanctioned on 14th January 1929	—47,300
" " 4th February 1929	27,500
" " 11th March 1929	7,000
(*b*) Sanctioned on 20th March 1929	—12,800

GRANT No. 28.—EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the EXECUTIVE COUNCIL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".					
A.—*Pay*:					
O. 4,80,000 (a) S. —8,700	*4,71,300*	*4,71,007*	*—293*	..	*—293*
Due to the pay of the late Hon'ble the Law Member not having been drawn (Rs. 285). The balance of the saving was retained for unforeseen charges.					
B.—*Allowances*:					
O. 1,800 (b) S. 5,034	*6,834*	*6,170*	*—664*	*—25*	*—639*
Estimates based on probable requirements proved high.					
C.—Tour Expenses	81,000	63,077	—17,923	—14,000	—3,923
Estimate based on past actuals proved high. The net saving remained unsurrendered owing to the fact that some contemplated tours of the Hon'ble the Finance, Law and Education Members were cancelled; information about this reached the account office after the close of the financial year (Rs. 2,622) and the full amount kept in hand to meet the debits on account of empty haulage charges for Saloons was not utilised (Rs. 1,301).					
D.—*Grants-in-aid, Contributions, etc.*:					
O. 1,200 (c) S. 1,666	*2,866*	*2,891*	*+25*	*+25*	..
Totals . *Non-voted*	*4,81,000*	*4,80,068*	*—932*	..	*—932*
Totals . Voted .	81,000	63,077	—17,923	—14,000	—3,923

NOTE.

A reduction of Rs. 80,999 was made by the Legislative Assembly in the amount subject to its vote in this Demand. The cut was restored by the Governor General in Council under Section 67-A (7) of the Government of India Act.

	Rs.
(a) Sanctioned on 4th January 1929	—2,017
" " 6th February 1929	—6,683
	—8,700
(b) Sanctioned on 4th January 1929	1,700
" " 6th February 1929	3,334
	5,034
(c) Sanctioned on 5th December 1928	1,349
" " 4th January 1929	317
	1,666

GRANT No. 29.—LEGISLATIVE BODIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the LEGISLATIVE BODIES.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION."					
A.—Council of State :					
A. 1.—Pay of President . .	*51,000*	*51,000*	..	..	..
A. 2.—Allowances, Honoraria, etc. :					
Non-voted : Rs. O. *11,200* (a) S. *1,675*	*12,875*	*7,093*	*—5,782*	..	*—5,782*
The extension of the Council of State session beyond 31st March 1929 caused a saving in the charges for daily allowance and return travelling allowance of Members for that year. The saving could not be surrendered as this was known too late.					
Voted	1,15,000	68,528	—46,472	—12,000	—34,472
See A. 2.—non-voted.					
A. 3.—Grants-in-aid, Contributions, etc. :					
O. *600* (b) S. *1,214*	*1,814*	*1,814*	..	..	..
A. 4.—Contingencies :					
O. .. (c) S. 2,600	2,600	1,291	—1,309	..	—1,309

Estimates based on probable requirements proved too high (*see* Note).

(a) Sanctioned on 22nd February 1929.

(b) Do. on 12th January 1929.

(c) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
MAJOR HEAD "22.—GENERAL ADMINISTRATION—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Legislative Assembly :					
B. 1.—Pay of President and Deputy President . .	*52,000*	*49,798*	*—2,202*	..	*—2,202*
The salary of the Deputy President was drawn for a shorter period than was budgeted for.					
B. 1 (*a*).—Pay of officers : O. .. S. 11,600 (*a*)	11,600	8,933	—2,667	..	—2,667
Due to vacancy in the post of Deputy Secretary (*see* Note).					
B. 2.—Pay of Establishments : O. 3,000 S. 31,800 (*a*)	34,800	25,326	—9,474	..	—9,474
A few posts remained unfilled. (*See* Note).					
B. 3.—Allowances Honoraria, etc. :					
Non-voted . . .	*23,200*	*21,144*	*—2,056*	..	*—2,056*
The extension of the Legislative Assembly Session beyond 31st March 1929 caused a saving in the travelling allowance for the return journey of Members in the accounts for that year.					
Voted : O. 3,24,900 S. + 4,000 (*a*)	3,28,900	2,46,938	—81,962	..	—81,962
See B. 3.—non-voted (*see* also Note).					
B. 4.—Contingencies . .	44,100	34,508	—9,592	..	—9,592
Estimates based on probable requirements proved too high. As most of the contingent expenditure of the Legislative Assembly is generally incurred at the end of the year, no savings were anticipated.					
Totals { *Non-voted*	*1,40,889*	*1,30,849*	*—10,040*	..	*—10,040*
Totals { Voted .	5,37,000	3,85,524	—1,51,476	—12,000	—1,39,476

NOTE.

A. 4, B. 1 (*a*), B. 2 and B. 3.—Voted.—The supplementary grants of Rs. 2,600, Rs. 11,600, Rs. 31,800 and Rs. 4,000 obtained from the Legislative Assembly under these sub-heads were surrendered to Government and equivalent amounts were allotted by the Finance Department out of the 'Reserve' at their disposal. (*See* list appended to Grant No. 72—Miscellaneous—Sub-head L.).

(*a*) Voted by the Legislative Assembly on 18th February 1929.

GRANT No. 30.—FOREIGN AND POLITICAL DEPARTMENT.

ACCOUNT of the sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and Expenses of the GOVERNMENT OF INDIA, FOREIGN AND POLITICAL DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Pay of Officers :					
Non-voted Rs. O. *1,83,900* (a) S. —*12,947*	*1,70,953*	*1,70,989*	*+36*	*+50*	*—14*
Voted	1,40,400	1,41,841	+1,441	+1,450	—9
The period of appointment of the additional Assistant Secretary was extended.					
B.—Pay of Establishments	4,25,200	3,99,520	—25,680	—23,250	—2,430
Due to (*i*) appointment of men on lower rates of pay in deputation and other vacancies (Rs. 17,000) and (*ii*) assistants proceeding on leave in England drawing leave salary there (Rs. 6,250).					
C.—Allowances, Honoraria, etc. :					
Non-voted O. *25,100* (a) S. *11,600*	*36,700*	*26,529*	*—10,171*	*—300*	*—9,871*
The supplementary provision which was based on the actuals of the previous years, proved too high. The remaining saving was not surrendered as it was expected till the last moment that (*i*) debits to the extent of Rs. 4,000 approximately on account of the use of the inspection carriages by the Secretaries would be adjusted after the close of the year and (*ii*) a sum of Rs. 6,000 approximately would be required to meet the anticipated tour of the Foreign Secretary to the Frontier, in view of the very acute situation in Afghanistan. These anticipations did not, however, materialise.					
Voted	76,000	75,650	—350	..	—350
D.—Postage, Telegram and Telephone Charges	1,30,000	1,53,676	+23,676	+21,800	+1,876
Due to the abnormal telegraphic communication arising out of the unsettled condition in Afghanistan.					
The sum of Rs. 1,876 remained uncovered due to the fact that the question of incidence of the expenditure of Rs. 2,671 on account of cost of transmission of Reuter's message between Karachi and the British Legation at Tehran for the year 1928-29 was settled with the concurrence of the Finance Department, after the close of the year.					
E.—Other Contingencies	36,400	28,981	—7,419	..	—7,419
Smaller expenditure was incurred on books and publications. The saving was kept in hand up to the last moment as it was expected that some volumes of Aitchison's Treaties would be published and distributed in course of the year. This, however, did not materialise.					

(a) Sanctioned on 1st March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation. withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22 GENERAL ADMINISTRATION"—*concld.*					
F.—Grants-in-Aid, Contributions, etc.:					
O. .. (a) S. 1,347 (Rs.)	*1,347*	*1,592*	*+245*	*+250*	*—5*
Due mainly to the payment of passage contribution of an officer who was originally taken to be an officer of the Political Department but afterwards it transpired that he was an officer of the Punjab Government.					
Totals *Non-voted.*	*2,09,000*	*1,99,110*	*—9,890*	..	*—9,890*
Totals Voted .	8,08,000	7,99,668	—8,332	..	—8,332

(a) Sanctioned on 1st March 1920.

GRANT No. 31.—HOME DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, HOME DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22 GENERAL ADMINISTRATION."					
A.—Secretariat :					
A. 1.—Pay of Officers :					
Non-voted O. *1,95,800* (a) S. *—343*	*1,95,457*	*2,08,411*	*+12,954*	*+12,954*	..
Due mainly to (*i*) leave salary of an officer who at one time served under the Department and for whom no provision could be made in the regular budget (Rs. 10,451) and (*ii*) pay of an officer on special duty for whom no budget provision was made (Rs. 2,106).					
Voted	1,00,000	95,098	—4,902	—4,900	—2
Mainly due to the appointment of lower paid officers in leave and deputation vacancies (Rs. 4,825).					
A. 2.—Pay of Establishments .	2,71,400	2,26,135	—45,265	—41,597	—3,668
Due mainly to (*i*) the appointment of a large number of substitutes on lower rates of pay in deputation vacancies (Rs. 39,760) and (*ii*) the non-entertainment to the full extent of the staff sanctioned for the special branch of the Department (Rs. 5,240).					
A. 3.—Allowances, Honoraria, etc. :					
Non voted O. *3,700* (b) S. *—1,400*	*2,300*	*3,017*	*+717*	*+1,033*	*—316*
Travelling allowance of an officer on special duty, for whom no provision was originally made, was paid.					
Voted	51,500	50,363	—1,137	—4,656	+3,519

Due to non-utilisation of the full provision made for travelling allowance for move for reasons explained in A. 2. A sum of Rs. 7,800 was surrendered from the subhead resulting in an excess of Rs. 3,519 which remained uncovered mainly due to the fact that the Home Department were under the misapprehension that the amount of certain cheques issued towards the end of March 1929, but actually cashed after the close of the financial year, were debitable to the grant of the year in which the cheques were cashed. The correct procedure has been noted by the Department for the future.

(a) Sanctioned on 20th March 1929.

	Rs.
(b) Sanctioned on 27th December 1928	—800
" " 20th March 1929	—600
Total .	—1,400

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION"—*contd.*					
A.—Secretariat—*contd.*					
A. 4.—Contingencies . .	61,000	51,127	—9,873	—8,347	—1,526
The estimates were based on three years average which ultimately proved high.					
A. 5.—Grants-in-aid, Contributions, etc.					
O. Rs. 3,600 (a) S. 4,120	*7,720*	*7,766*	*+46*	*+47*	*—1*
C.—Bureau of Public Information:					
C. 1.—Pay of Officers . .	44,500	41,144	—3,356	—3,350	—6
There was a temporary vacancy in the post of Deputy Director of Public Information.					
C. 2.—Pay of Establishments .	36,500	33,895	—2,605	—2,580	—25
Lower paid officers were appointed in deputation and leave vacancies.					
C. 3.—Other Charges . .	73,100	72,591	—509	+580	—1,089
The remaining saving (Rs. 1,089) was kept in hand to meet expected book debits (Rs. 495) and other unforeseen expenditure.					
D.—Intelligence Bureau, Home Department:					
D. 1.—Pay of Officers . .	*1,75,200*	*1,87,224*	*+12,024*	*+11,980*	*+44*
Due to pay of officer on special duty not provided for in the original estimate.					
D. 2.—Pay of Establishments .	*1,27,600*	*1,36,552*	*+8,952*	*+8,955*	*—3*
Owing mainly to the entertainment of extra establishment during the year (Rs. 8,580).					
D. 3.—Allowances, Honoraria, etc.	*47,900*	*54,917*	*+7,017*	*+5,625*	*+1,392*
Due to (*i*) un-anticipated adjustment of cost of passages granted to the Government Examiner of Questioned Documents (Rs. 2,533) and (*ii*) more touring work (Rs. 4,484). The remaining excess could not be covered as it could not be anticipated in time.					
D. 4.—Supplies and Services:					
O. 3,500 (b) S. —382	*3,118*	*3,112*	*—6*	..	*—6*

(a) Sanctioned on 6th December 1928.
(b) Sanctioned on 11th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation. withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION"—*concld.*					
D.—Intelligence Bureau, Home Department—concdr.					
D. 5.—Secret Service Contingencies: (Unaudited)					
Rs. O. *2,60,000* S. *—10,966* (a)	*2,49,034*	*2,09,780*	*—39,254*	*—39,254*	..
It was found unnecessary to spend the whole grant the exact estimate of which is not possible.					
D. 6.—Other Contingencies .	*38,300*	*34,298*	*—4,002*	*—4,000*	*—2*
Due to economy in expenditure.					
D. 7.—Grants-in-aid, Contributions, etc. . . .	*2,400*	*5,057*	*+2,657*	*+2,660*	*—3*
Due mainly to the adjustment of the contributions on account of officers who served in the Bureau during the period from the 1st April, 1924 to the 31st March, 1926.					
E.—English Charges (High Commissioner) on Stores . . .	7,000	440	—6,560	—6,000	—560
Fewer indents.					
F.—Loss or Gain by Exchange . .	..	2	+2	..	+2
Totals *Non-voted*	*8,49,029*	*8,50,134*	*+1,105*	..	*+1,105*
Totals Voted .	6,45,000	5,70,795	—74,205	—70,850	—3,355

(a) Sanctioned on 21st January 1929.

GRANT No. 32—PUBLIC SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the PUBLIC SERVICE COMMISSION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Pay of Officers	*2,55,300*	*2,58,003*	*+2,703*	*+2,703*	..
Leave salary was paid to a member of the Commission, but the amount could not be correctly estimated when the original estimates were prepared.					
B.—Pay of Establishments . .	48,000	46,684	—1,316	—1,300	—16
Mainly due to appointment of men on lower rates of pay than originally budgeted for.					
C.—Allowances, Honoraria, etc :					
Non-voted O. *32,500* (a) S. *—1,000*	*31,500*	*18,653*	*—12,847*	*—3,533*	*—9,314*
Due to less touring than was originally contemplated. The saving was not surrendered, as it was anticipated at the time that the members of the Commission would move up to Simla by the end of March 1929 and the charge on this account would be adjusted in the accounts for 1928-29. This, however, did not materialise. Moreover the tours are frequently arranged at a very short notice, it was not considered safe to surrender.					
Voted	44,000	48,597	+4,597	—5,000	+9,597
There was an abnormal increase in the expenditure on account of honoraria to Examiners and other expenses for holding examinations. Anticipating a saving, a sum of Rs. 5,000 was surrendered on 30th November 1928 on the basis of last year's actual. This caused an excess of Rs. 9,597 which remained uncovered due to the fact that most of the examinations were held in the latter portion of the year and it was not possible to estimate the correct amount under this sub-head till March 1929. The Government of India, were requested on the 9th March 1929 to arrange for additional funds but this was not agreed to by the Home Department.					
D.—Grants-in-aid, Contributions, etc. .	*1,200*	*2,030*	*+830*	*+830*	..
Passage contribution was paid for an officer who officiated in the post of a member of the Commission. The adjustment was not necessary in the case of the permanent incumbent.					

(a) Sanctioned on 29th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION"—*concld.*					
E.—Contingencies	25,000	25,617	+617	+300	+317

Due chiefly to the cost of electric energy consumed at Metcalf House. When the original estimates were prepared the accurate amount of the cost of electric energy to be consumed could not be estimated beforehand. The remaining excess was not foreseen.

Totals	*Non-voted*	*2,88,000*	*2,78,686*	*—9,314*	..	*—9,314*
	Voted .	1,17,000	1,20,898	+3,898	—6,000	+9,898

NOTE.

The voted grant as a whole has been exceeded Rs. 3,898. The excess was further enhanced to Rs. 9,898 due to a surrender of Rs. 6,000 accepted by Government of India on 28th January 1929.

GRANT No. 33.—LEGISLATIVE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, LEGISLATIVE DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Pay of Officers : Rs.					
Non-voted .O. 1,96,700 (a) S. 6,800	*2,03,500*	*2,03,115*	*—385*	..	*—385*
Voted	1,09,900	91,627	—18,273	—17,800	—473

Due mainly to (*i*) abolition of the post of additional Joint Secretary and one Superintendent on the creation of the Legislative Assembly Department (Rs. 6,500), (*ii*) non-utilisation in full of the provision made for leave salary (Rs. 3,000) and (*iii*) grant of leave out of India to the permanent additional Joint Secretary and the appointment of a lower paid officer in his chain (Rs. 8,868).

B.—Pay of Establishments . .	3,38,300	2,98,893	—39,407	—39,200	—207

Owing mainly to (*i*) transfer of a portion of the clerical staff to the Legislative Assembly Department on its creation (Rs. 19,000), (*ii*) temporary vacancies in two posts of Council Reporters (Rs. 10,000), (*iii*) appointment of lower paid men in deputation vacancies (Rs. 4,600) and (*iv*) non-utilisation in full of the provision made for leave salary (Rs. 5,400).

C.—Allowances, Honoraria, etc. :

	Rs.				
Non-voted .O. 5,800 (b) S. —3,627	*2,173*	*1,867*	*—306*	*—73*	*—233*

Estimates were based on probable requirements which proved high.

Voted . . .	57,200	50,545	—6,655	—6,700	+45

See C.—Non-voted. The saving occurred mainly in the provision for (*i*) hill journey allowance (Rs. 4,000) and (*ii*) house rent and other allowances (Rs. 1,500) and were partly due to the transfer of a portion of the staff to the Legislative Assembly Department.

(*a*) Sanctioned on 18th January 1929.
(*b*) Sanctioned on 22nd February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION"—*concld.*					
D.—Grants-in-aid, Contributions, etc.:					
O. Rs. 2,500 (a) S. 2,835	*5,335*	*5,407*	*+72*	*+73*	*—1*
E.—Contingencies	57,000	35,338	—21,662	—12,000	—9,662
See C—Non-voted. The net saving was kept in hand as it was considered unsafe to surrender it as the amount of work bills pending adjustment could not be accurately gauged. A sum equal to the actuals of 1927-28 was retained by the Department as probable requirements, which, however, proved unduly large.					
F.—Translator's Department . .	7,600	7,217	—383	—380	—3
The provision of Rs. 1,000 made for leave salary was not fully utilised.					
Totals . *Non-voted.*	*2,11,008*	*2,10,389*	*—619*	..	*—619*
Totals . Voted .	5,70,000	4,83,620	—86,380	—76,080	—10,300

(a) Sanctioned on 12th January 1929.

GRANT No. 34.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Major Head and Sub-head.			Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1			2	3	4	5	6
			Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."							
A.—Pay of Officers :							
Non-voted	O.	Rs. *1,36,000* (a)	*1,94,430*	*1,94,428*	*—2*	..	*—2*
	S.	*58,430*					
Voted			65,700	58,799	—6,901	—6,900	—1
Several officers were appointed on lower rates of pay (Rs. 3,751) and the full provision for leave salary was not utilised (Rs. 3,000).							
B.—Pay of Establishments . .			2,90,000	2,86,739	—3,261	—3,000	—261
Due to appointment of lower paid men in leave and deputation vacancies.							
C.—Allowances, Honoraria, etc. :							
Non-voted	O.	*11,500* (b)	*11,300*	*10,318*	*—982*	*—638*	*—344*
	S.	*—200*					
Smaller expenditure was incurred on travelling allowances for officers in connection with the move.							
Voted			57,100	56,932	—168	..	—168
D.—Grants-in-aid, Contributions, etc. :							
	O.	*2,500* (c)	*3,666*	*4,303*	*+637*	*+638*	*—1*
	S.	*1,166*					
The supplementary appropriation obtained under this sub-head proved insufficient.							

	Rs.
(a) Sanctioned on 29th November 1928	42,500
" " 18th December 1928	2,710
" " 16th January 1929	12,800
" " 20th March 1929	—580
	58,430
(b) Sanctioned on 29th January 1929	...
(c) Sanctioned on 14th November 1928	1,762
" " 9th March 1929	—597
	1,166

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
MAJOR HEAD "22—GENERAL ADMINISTRATION"—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Contingencies:					
O. Rs. 58,100 (a) S. 8,000	66,100	68,652	+2,552	+2,900	—348

Expenditure was incurred in 1928-29 in connection with the move of the office to Simla in April 1929, instead of in 1929-30 as originally anticipated (Rs. 1,465). The expenditure on the free distribution of copies of the Linguistic Survey of India, for which the supplementary grant was obtained, also proved insufficient (Rs. 1,087).

F.—Office of the Keeper of Records:					
F. 1.—Pay of Officers . .	21,000	18,000	—3,000	—3,000	..

The provision for leave salary (Rs. 3,000) was not utilised.

F. 2.—Pay of Establishments .	80,300	76,756	—3,544	—3,450	—94

Non-utilisation of the provision for leave salary (Rs. 1,000) and deputation vacancies (Rs. 2,400) chiefly account for the saving.

F. 3.—Allowances, Honoraria, etc.	5,000	4,214	—786	—600	—186

Smaller expenditure on travelling allowance (Rs. 1,600) due chiefly to non-attendance of some members of the Historical Records Commission partly conterbalanced by extra charges on account of honorarium granted to certain assistants (Rs. 700) and grain compensation allowance to inferior servants stationed at Delhi (Rs. 100) contributed to the saving,

F. 4.—Contingencies . . .	19,800	21,952	+2,152	+2,350	—198

Increased charges in connection with the Indian Historical Records Commission (Rs. 1,400) and under miscellaneous contingencies (Rs. 700) are responsible for the excess.

Totals	*Non-voted*	*2,09,396*	*2,09,049*	*—347*	..	*—347*
	Voted .	6,05,000	5,92,044	—12,956	—11,700	—1,256

NOTE.

Sub-head E.—The additional grant of Rs. 8,000 sanctioned by the Legislative Assembly on 18th February 1929 was surrendered to the Government, and an equivalent amount was allotted by the Government of India, Finance Department, out of the "Reserve" at their disposal (*vide* list appended to Grant No. 72-Miscellaneous—Subhead "L").

(a) Voted by the Legislative Assembly on 18th February 1929.

GRANT No. 35.—FINANCE DEPARTMENT,

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22-GENERAL ADMINISTRATION".					
A.—Ordinary Branch :					
A. 1.—Pay of Officers :					
Non-voted . O. *1,02,600* (a) S. *—5,900*	*96,700*	*96,629*	*—71*	..	*—71*
Voted	1,52,400	1,37,090	—15,310	—15,309	—1
Due mainly to (*i*) saving in the provision for leave salary (Rs. 5,550), (*ii*) saving under "Officer on Special Duty" (Rs. 6,550) and (*iii*) abolition of the temporary post of a Superintendent from November 1928 (Rs. 3,200.).					
A. 2.—Pay of Establishments .	2,89,400	2,73,835	—15,565	—15,600	+35
Owing mainly to (*i*) appointment of lower paid men in deputation vacancies (Rs. 8,600), (*ii*) leave out of India (Rs. 3,200) and (*iii*) the discharge of special staff under the Officer on Special Duty (Rs. 3,800).					
A. 3.—Allowances, Honoraria, etc. :					
Non-voted O. *7,900* (b) S. *—1,000*	*6,900*	*6,558*	*—342*	..	*—342*
Voted	60,000	57,995	—2,005	—500	—1,505
Due to less travelling.					
A. 4.—Contingencies . .	55,000	32,239	—22,761	—18,500	—4,261
Due mainly to (*i*) the expenditure of Rs. 2,608 on account of bonus to clerks etc., for which provision was made under this sub-head having been adjusted under A-2, (*ii*) Service postage worth Rs. 10,000 not having been purchased during March, 1929 as was done in previous years (*iii*) the expenditure of Rs. 1,500 on account of carriage of records not having been incurred during the year under review for late move of the Office and (*iv*) books and publications not having been purchased as originally anticipated (Rs. 7,500).					
A. 5.—Grants-in-aid, Contributions, etc. :					
O. *1,200* (c) S. *600*	*1,800*	*1,887*	*+87*	..	*+87*
The excess remained uncovered as it is not the practice of the Finance Department to sanction extra allotment to cover excess below Rs. 100.					

	Rs.
(a) Sanctioned on 28th December 1928	—600
" " 4th January 1929	—5,300
	—5,900

(b) Sanctioned on 22nd March 1929.
(c) Sanctioned on 28th December 1928.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	Net modification by reappropriation, withdrawal or surrender. +	Remainder unadjusted or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION"—*concld.*					
B.—Military Finance :					
B. 1.—Pay of Officers : Rs.					
Non-voted O. *1,63,300* (*d*) S. *12,000*	*1,75,300*	*1,75,715*	*+415*	..	*+415*
Voted	1,31,300	1,44,420	+13,120	+13,120	..
The post of an additional Superintendent was created with effect from 20th July 1928 (Rs. 4,728) and larger expenditure was incurred on leave salary.					
B. 2.—Pay of Establishments .	2,93,000	2,92,550	—450	—3,000	+2,550
A sum of Rs. 3,000 was reappropriated from this subhead on 1st March 1929 but the anticipated savings did not materialise owing to certain inevitable payments made subsequently towards the end of March 1929.					
B. 3.—Allowances, Honoraria, etc. :					
Non-voted . O. *5,000* (*e*) S. *479*	*5,479*	*5,310*	*—169*	..	*—169*
Voted	75,700	72,436	—3,264	—2,000	—1,264
The saving is the result of economy in tour expenses of assistants and clerks.					
B. 4.—Contingencies . .	29,200	17,657	—11,543	—9,200	—2,343
Due to (*i*) economy in general expenditure (Rs. 6,453) and (*ii*) non-utilisation of the full amount provided for service postage and stamps (Rs. 5,000).					
B. 5.—Grants-in-aid, Contributions, etc. :					
Non-voted . O. .. (*f*) S. *3,900*	*3,900*	*3,884*	*—16*	..	*—16*
Totals { *Non-voted*	*2,90,079*	*2,89,983*	*—96*	..	*—96*
Totals { Voted .	10,86,000	10,28,222	—57,778	—50,989	—6,789

	Rs.
(*d*) Sanctioned on 3rd January 1929.	
(*e*) Sanctioned on 3rd January 1929	1,000
" " 25th "	300
" " 20th March 1929	—821
	479

(*f*) Sanctioned on 25th January 1929.

GRANT No. 36—SEPARATION OF ACCOUNTS FROM AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the SPECIAL STAFF FOR CONSIDERING THE QUESTION OF SEPARATING ACCOUNTS FROM AUDIT AND OF THE EXPERIMENTAL OFFICES IN CONNECTION WITH THE SCHEME.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "22—GENERAL ADMINISTRATION" AND "23 AUDIT."					
A.—Special Staff for considering the Question of Separating Accounts from Audit:					
A. 1.—Pay of Officers . .	48,300	47,011	—1,289	..	—1,289
The provision for leave salary was not fully utilised.					
A. 2.—Pay of Establishments .	15,500	14,776	—724	..	—724
Less temporary staff was engaged consequent on the opening of the Pay and Accounts Office at Peshawar at a later date than anticipated.					
A. 3.—Allowances, Honoraria, etc.	14,700	6,633	—8,067	—4,000	—4,067
Due to less touring than anticipated and to the permanent location of the Office at New Delhi.					
A. 4.—Contingencies . .	4,300	6,329	+2,029	+4,000	—1,971
Owing to the initial non-recurring expenditure incurred in connection with the formation of a Pay and Accounts Office for the North West Frontier Province.					
B.—Experimental Offices outside United Provinces in connection with the Scheme of Separation of Accounts from Audit:					
B. 1.—Pay of Officers:					
Non-voted		*726*	*+726*	*+750*	*—24*
The expenditure represents the special pay drawn by a non-voted Audit Officer (Bangalore) for a certain portion of the year.					
Voted . .	52,500	49,564	—2,936	..	—2,936
Mainly to saving in the provision for leave salary and change in personnel in the post of the Audit Officer, Bangalore for a portion of the year (*See* B. 1.—Non-voted).					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "22—GENERAL ADMINISTRATION, ETC."—*contd.*					
B.—Experimental Offices outside United Provinces in connection with the Scheme of Separation of Accounts from Audit—*contd.*					
B. 2.—Pay of Establishments .	1,07,100	1,03,908	—3,192	..	—3,192

Savings mainly occurred on account of (*i*) promotion of an Accountant to the rank of Assistant Examiner of Customs Accounts, the cost of which was debited to "23-Audit" (Rs. 1,806), (*ii*) temporary deputation of an Accountant for a part of the year from the Pay and Accounts Office, Miscellaneous Central Departments and the postponement till about September 1928 of the appointment of an Accountant in connection with the commercialisation of the accounts of the Bengal Pilot Service (Rs. 1,158) and (*iii*) non-utilisation in full of the provision made for leave salary (about Rs. 1,500).

The total saving was partly counterbalanced by an excess of Rs. 1,701 due to (*i*) payment in March 1929 of the salary for a portion of that month of certain clerks transferred to the Pay and Accounts Office, Peshawar (Rs. 214) and (*ii*) entertainment of more temporary hands in the Pay Office, Secretariat, than anticipated (Rs. 1,487).

B. 3.—Allowances, Honoraria, etc.:					
Non-voted . .	..	*203*	*+203*	*+250*	*—47*

Due to travelling allowance drawn by the Audit Officer, Bangalore whose pay was non-voted

Voted .	9,500	8,580	—920	..	—920

See B. 3. Non-voted. Also due to smaller number of journeys than anticipated.

B. 4.—Supplies and Services and Contingencies .	17,000	14,077	—2,923	..	—2,923

Savings mainly occurred in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 2,210) due to (*i*) less expenditure on service postage and telegram charges (Rs. 500) and (*ii*) economy in expenditure (Rs. 1,710). The saving was not surrendered as it was anticipated that it would be utilised in connection with the opening of the new Pay and Accounts Office at Peshawar.

B. 5.—Establishment and Other Charges recovered from local Governments, etc..	—7,900	—7,940	—40	..	—40
B. 6.—*Deduct*—Probable Savings	—4,000	..	+4,000	..	+4,000

The saving was fully realised.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal *or surrender.*	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "22—GENERAL ADMINISTRATION, ETC."—*contd.*					
C.—Experimental Offices in the United Provinces n connection with the Scheme for Separation of Accounts from Audit.					
(*i*) Charges debited to "22-General Administration" and administered by the local Government acting as Agent to the Central Government:					
C. 1.—Pay of Officers:					
Non-voted . .	*22,900*	*5,370*	*—17,530*	*—11,750*	*—5,780*
Due to change of incumbents which changed the incidence from "non-voted" to "voted".					
Voted . .	1,21,200	1,30,173	+8,973	+12,000	—3,027
See "C. 1.—Non-voted".					
C. 2.—Pay of Establishments .	5,75,000	5,68,751	—6,249	—1,500	—4,749
C. 3.—Allowances, Honoraria, etc.:					
Non-voted . .	*1,500*	..	*—1,500*	*—1,500*	..
The provision was made originally for an officer whose pay and allowances were "non-voted". The saving was due to change of incumbents.					
Voted . .	17,800	18,836	+1,036	+1,500	—464
Due to change of incidence from "non-voted" to "voted" consequent on the appointment of a voted officer in place of a non-voted officer.					
C. 4.—Supplies and Services, Contingencies and Works .	60,000	56,824	—3,176	..	—3,176
Due to economy and margin left for unforeseen adjustments.					
C. 5.—Grants-in-aid, Contributions, etc.	*600*	*75*	*—525*	*—350*	*—175*
Due to transfer to the service of the local Government of an Officer, for whom provision was made in the estimates.					
C. 6.—Establishment Charges recovered from other Governments, Departments, etc. . . .	—20,000	—20,000	..	..	..
C. 7.—*Deduct*—Probable Savings	—10,000	..	+10,000	..	+10,000
Savings fully materialised.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "22—GENERAL ADMINISTRATION, ETC."—*contd.*					
C.—Experimental Offices in the United Provinces in connection with the Scheme for Separation of Accounts from Audit—*contd.*					
(*ii*) Charges debited to "22-General Administration" and administered by the Officer on Special Duty, Government of India, Finance Department:					
C. 1.—Pay of Officers . .	11,000	8,527	—2,473	..	—2,473
Due to the appointment of a junior officer in place of a senior one (Rs. 473) and non-utilisation of the provision for leave salary (Rs. 2,000).					
C. 2.—Pay of Establishments	63,300	58,828	—4,472	..	—4,472
Due to transfer of senior superintendents to the office of the Director of Audit (Rs. 800) casualties (Rs. 3,172) and non-utilisation in full of the allotment for temporary establishment (Rs. 500).					
C. 3.—Allowances, Honoraria, etc.	700	67	—633	..	—633
Due to less touring than was anticipated.					
C. 4.—Supplies and Services, Contingencies and Works	8,000	6,596	—1,404	..	—1,404
Due to economy and curtailment of expenditure.					
D.—Experimental Offices in the United Provinces in connection with the Scheme of Separation of Accounts from Audit (charges debited to "23-Audit")					
D. 1.—Pay of Officers:					
Non-voted . .	*17,000*	*27,752*	*+10,752*	*+11,000*	*—248*
Due to the appointment of "non-voted" officers for the whole year, instead of a part only as contemplated in the original estimate.					
Voted . .	88,100	67,381	—20,719	—12,000	—8,719
Due partly to appointment of "non-voted" officers (Rs. 12,250) and to posting of junior officers in place of senior ones (Rs. 8,469).					
D. 2.—Pay of Establishments .	2,08,800	2,06,097	—2,703	..	—2,703
D. 3.—Allowances, Honoraria, etc.:					
Non-voted . .	*1,000*	*2,478*	*+1,478*	*+1,600*	*—122*
See "D. 1.-Non-voted".					
Voted . .	32,000	30,629	—1,371	..	—1,37

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "22—GENERAL ADMINISTRATION, ETC."—*concld.*					
D.—Experimental Offices in the United Provinces in connection with the Scheme of Separation of Accounts from Audit (charges debited to 23-Audit)—*concld.*					
D. 4.—Supplies and Services, Contingencies and Works	8,000	7,609	—391	..	—391
D. 6.—Establishment Charges recovered from other Governments, Departments, etc. . . .	—800	..	+800	..	+800
Credits taken to receipt head XXXV, Miscellaneous.					
D. 7.—*Deduct*—Probable Savings	—8,100	..	+8,100	..	+8,100
Savings materialised.					
Totals *Non-voted* . .	*43,000*	*36,604*	*—6,396*	..	*—6,396*
Voted Gross .	14,40,700	14,11,196	—29,504	..	—29,504
Voted Deduction	—28,700	—27,940	+760	..	+760
Voted Net .	14,12,000	13,83,256	—28,744	..	—28,744

GRANT No. 37.—COMMERCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, COMMERCE DEPARTMENT.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder un-adjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."						
A.—Pay of Officers:	Rs.					
Non-voted						
O.	*1,00,900 (a)*	*94,300*	*93,642*	*—658*	*—610*	*—48*
S.	*—6,600*					
Voted . . .		68,400	77,397	+8,997	+9,020	—23
The excess is mainly due to increased acting allowances paid in leave vacancies (Rs. 11,796) counterbalanced by a saving (Rs. 4,230) in the provision made for the Shipping Surveyor due to his having finished his work earlier.						
B.—Pay of Establishments . .		1,60,300	1,42,810	—17,490	—17,480	—10
Due mainly to (*i*) leave out of India (Rs. 5,000) and (*ii*) temporary vacancies (Rs. 12,000).						
C.—Allowances, Honoraria, etc.:						
Non-voted						
O.	*5,500 (b)*	*5,200*	*5,283*	*+83*	*+610*	*—527*
S.	*—300*					
The net saving remained unsurrendered as it could not be foreseen in time.						
Voted . . .		34,300	36,918	+2,618	+3,170	—552
More separation, Delhi house-rent and conveyance allowances were granted than originally estimated.						
D.—Contingencies		28,000	28,893	+893	+2,290	—1,397
Due to unforeseen expenditure on account of the charges for printing and distribution of the Trade Mission Report. The net saving of Rs. 1,397 was retained to meet certain anticipated debits from the India Office.						
E.—Grants-in-aid, Contributions, etc.:						
Non-voted						
O.	*1,600 (a)*	*1,400*	*1,366*	*—34*	..	*—34*
S.	*—200*					
Totals *Non-voted* . . .		*1,00,900*	*1,00,291*	*—609*	..	*—609*
Totals Voted . . .		2,91,000	2,86,018	—4,982	—3,000	—1,982

(*a*) Sanctioned on 4th January 1929.

(*b*) Sanctioned on 20th February 1929.

GRANT No. 38.—ARMY DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, ARMY DEPARTMENT.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder un-adjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".						
A.—Pay of Officers :						
Non-voted O.	Rs. *98,100* (a)	*86,652*	*84,551*	*—2,101*	..	*—2,101*
S.	*—11,448*					
The pay for February 1929 of the Deputy Secretary was not drawn during the year.						
Voted . . .		1,59,100	1,24,662	—34,438	—34,437	—1
Due to (*i*) non-utilisation of the pay of one Superintendent for the Medal Section (Rs. 8,160) (*ii*) entertainment of officers on lower rates of pay than those provided for in the budget (Rs. 9,456) and (*iii*) non-utilisation of the provision for leave salary (Rs. 16,822).						
B.—Pay of Establishments . .		3,03,200	2,80,030	—23,170	—23,720	+550
The saving was due mainly to (*i*) certain posts of assistants and clerks not having been filled up (Rs. 10,000) and (*ii*) non-utilisation of the provision for leave salary (Rs. 13,000) The net excess was not foreseen in time.						
C.—Allowances Honoraria, etc. :						
Non-voted O.	*6,700* (b)	*3,557*	*3,003*	*—554*	..	*—554*
S.	*—3,143*					
Due to economy in the tour expenses of officers.						
Voted . . .		46,700	59,869	+13,169	+15,408	—2,239
Larger establishment moved to Delhi than originally provided for.						
D.—Grants-in-aid, Contributions, etc.	*O.* *1,200* (c)	*2,427*	*2,427*	..	..	.
	S. *1,227*					
E.—Postage Telegram and Telephone Charges		25,000	15,690	—9,310	—4,930	—4,380
Due to economy.						

		Rs.
(a) Sanctioned on 4th January 1929	.	—10,000
Sanctioned on 20th March 1929	.	—1,448
		—11,448
(b) Sanctioned on 4th January 1929	.	—3,000
Sanctioned on 20th March 1929	.	—143
		—3,143
(c) Sanctioned on 22nd February 1929	.	1,000
Sanctioned on 20th March 1929	.	227
		1,227

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."—*concld.*					
F.—Other Contingencies . . .	37,000	22,760	—14,240	—11,363	—2,877
Due to economy in expenditure of a general nature.					
Totals { *Non-voted* . .	*92,636*	*89,981*	*—2,655*	..	*—2,655*
Totals { Voted . . .	5,71,000	5,03,011	—67,989	—59,042	—8,947

NOTE.

A reduction of Rs. 5,70,999 was made by the Legislative Assembly in the amount subject to its vote in this Demand, but it was restored by the Governor General in Council under section 67 A (7) of the Government of India Act.

IMPORTANT COMMENTS.

Overbudgeting.

The total expenditure under sub-heads E and F—"Postage, Telegram and Telephone charges" and "Other contingencies" amounts to Rs. 38,450 against the budget provision of Rs. 62,000. The large saving of about 38 per cent. of the grant is explained as due to economy, but perhaps indicates overbudgeting to some extent. Savings also occurred under these two sub-heads in 1926-27 and 1927-28 amounting to about 33 and 26 per cent. of the total appropriation for these sub-heads.

2. The total voted savings under this grant for four consecutive years are shown below which seem to point to persistent overbudgeting :—

Year.	Grant.	Saving.	Percentage of saving.
	Rs.	Rs.	
1925-26	5,64,000	57,674	10·23
1926-27	5,55,000	82,102	14·8
1927-28	5,78,000	65,755	11·37
1928-29	5,71,000	67,989	11·9

3. As pointed out by the Auditor General in his comments on the accounts of the last year, with a view to ensure closer estimating a suitable lump cut for probable savings seems to be indicated. The head "Pay of establishments" appears to be largely responsible for the big surpluses mentioned above. The four years' savings under this head are given below :—

Year.	Grant.	Saving.	Percentage of saving.
	Rs.	Rs.	
1925-26	2,81,830	28,904	10·25
1926-27	2,79,650	28,707	10·26
1927-28	2,90,670	33,057	11·37
1928-29	3,03,200	23,170	7·64

GRANT No. 39.—DEPARTMENT OF INDUSTRIES AND LABOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF INDUSTRIES AND LABOUR.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Pay of Officers :					
Non-voted O. Rs. 1,26,200 (a) S. —8,500	*1,17,700*	*1,17,419*	*—281*	..	*—281*
Voted	1,15,500	1,12,899	—2,601	—1,500	—1,101
B.—Pay of Establishments . .	2,68,900	2,54,245	—14,655	—12,500	—2,155
Due mainly to (*i*) two senior Assistants having been appointed to officiate as Superintendents and their pay having been debited to A.—Voted (Rs. 8,000) and (*ii*) appointment of lower paid men in leave and deputation vacancies (Rs. 6,000).					
C.—Allowances, Honoraria, etc. :					
Non-voted O. 5,000 (b) S. —800	*4,200*	*3,434*	*—766*	..	*—766*
Smaller expenditure was incurred on account of travelling allowance of officers (Rs. 266) and (*ii*) no expenditure was incurred on medical treatment of British Officers of Superior Services (Rs. 500).					
Voted	52,700	51,184	—1,516	—200	—1,316
D.—Contingencies	38,900	36,419	—2,481	—2,100	—381
Due to economy.					
E.—Grants-in-aid, Contributions, etc. :					
O. 1,800 (c) S. 2,300	*4,100*	*4,057*	*—43*	..	*—43*
Totals { *Non-Voted* .	*1,26,000*	*1,24,910*	*—1,090*	..	*—1,090*
Totals { Voted .	4,76,000	4,54,747	—21,253	—16,300	—4,953

(a) Sanctioned on 1st March 1929 . . . Rs. —2,300
Sanctioned on 9th March 1929 . . . —6,200
—8,500

(b) Sanctioned on 9th March 1929
(c) Sanctioned on 1st March 1929.

GRANT No. 40.—CENTRAL BOARD OF REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the CENTRAL BOARD OF REVENUE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Pay of Officers:					
Non-voted O. 84,000 (a) S. 9,100	*93,100*	*94,121*	*+1,021*	*+1,021*	..
Leave salary of an officer was drawn in India.					
Voted . . .	52,600	50,639	—1,961	—1,960	—1
The full provision for leave salary was not utilised.					
B.—Pay of Establishments . .	90,900	86,638	—4,262	—4,000	—262
New men on lower rates of pay were recruited in leave and deputation vacancies.					
C.—Allowances, Honoraria, etc.:					
Non-voted .	*10,000*	*6,818*	*—3,182*	*—3,021*	*—161*
Less extensive tours were done by Members than anticipated.					
Voted .	25,000	23,262	—1,738	—2,000	+262
See C. Non-voted.					
D.—Contingencies	24,500	19,676	—4,824	—5,000	+176
Due to economy.					
E.—Grants-in-aid, Contributions, etc. .	..	*1,999*	*+1,999*	*+2,000*	*—1*
Passage contribution with back effect had to be paid for one Member.					
F.—Reduction made by the Legislative Assembly . . .	—10	..	+10	..	+10
Totals . *Non-voted* .	*1,03,100*	*1,02,938*	*—162*	..	*—162*
Totals . Voted . .	1,92,990	1,80,215	—12,775	—12,960	+185

(a) Sanctioned on 3rd January 1929.

GRANT No. 41.—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to meet Expenses in connection with Payments to Provincial Governments on account of ADMINISTRATION OF AGENCY SUBJECTS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Madras	38,000	38,125	+125	..	+125
The original sanction was for the fixed figure of Rs. 38,125 but in fixing the estimate the figure was rounded to Rs. 38,000.					
B.—Bombay:					
Non-voted . O. 83,000 (a) S. —2,250 (Rs.)	*80,750*	*80,750*	..	..	..
The actual payment (inclusive of leave and Pensionary Charges) due to the Bombay Government during 1928-29 amounted to Rs. 95,468. The expenditure was, however, restricted to the budget provision in view of the orders issued by the Government of India, Finance Department, on the recommendation of the Public Accounts Committee contained in paragraph 10 of their Report on the accounts for 1925-26. The balance will be adjusted in accounts for 1929-30.					
Voted .	67,000	66,982	—18	..	—18
See B. Non-voted.—The actual payment amounted to Rs. 72,166. The adjustment being restricted to budget provision the balance will be adjusted in the accounts for 1929-30.					
C.—Bengal:					
Non-voted .	*20,000*	*19,682*	*—318*	..	*—318*
Voted .	23,000	23,000	..	..	..
The actual cost of the Bengal Secretariat Establishment for administration of Agency subjects for the year 1928-29 amounted to Rs. 24,218 but Rs. 23,000 was adjusted during the year as was decided by the Government of India leaving a balance of Rs. 1,218 for adjustment during 1929-30. *See* B. Non-voted.					
Totals . *Non-voted.*	*1,00,750*	*1,00,432*	*—318*	..	*—318*
Totals . Voted .	1,28,000	1,28,107	+107	..	+107

(a) Sanctioned on 21st January 1929.

GRANT No. 42—AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN AUDIT DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—" 23-AUDIT ".					
A.—Auditor General :					
A. 1.—Pay of Auditor General :					
O. Rs. 80,000 (a) S. —20,000	*60,000*	*60,000*	..	—	..
A. 2.—Pay of Establishments .	5,19,300	5,21,284	+1,984	+5,900	—3,916
Mainly due to (*i*) the revision of pay of certain members of the Auditor General's office (Rs. 1,380), (*ii*) appointment of additional staff in the Commercial Audit Branch (Rs. 3,311) and (*iii*) the grant of advance increments to the staff transferred from the Auditor General's office (Rs. 2,168), counterbalanced by the savings in the office of the Director of Army Audit due to (*i*) promotions of some members to gazetted rank (Rs. 2,295) and (*ii*) reversion of highly paid men to their substantive appointments (Rs. 2,256).					
A. 3.—Allowances, Honoraria, etc. : *Non-voted :* *O. 26,000 (b) S. 4,000*	*30,000*	*21,089*	*—8,911*	*—5,029*	*—3,882*
Saving is due to (*i*) change in the Auditor General's tour programme in the latter part of the year (Rs. 3,041) and (*ii*) long leave of an officer out of India in the Commercial Audit Branch (Rs. 7,022) partly counterbalanced by an excess of Rs. 1,152 in the office of the Director of Army Audit due to transfer of non-voted officers in place of voted officers.					
Voted	1,57,400	1,28,339	—29,061	—20,883	—8,178
Is the result of savings in the (*i*) Army Audit Branch due to curtailment of some tour (Rs. 12,893) and (*ii*) Commercial Audit Branch (Rs. 17,826) owing to the estimates having proved high in the absence of any previous data. This was counterbalanced by an excess of Rs. 1,658 due to the tour of the Officer on special duty in connection with the investigation of the standard rates of work in Account offices.					
A. 4.—Contingencies . .	1,16,300	53,686	—62,614	—14,032	—48,582
Mainly due to excess provision for the purchase of priced publications of the Indian Audit Department (Rs. 64,985) owing to the absence of any previous data. This was counterbalanced by an excess of (Rs. 2,426) in the Commercial Audit Branch due to increase in the rent of office accommodation, purchase of furniture and telephone charges. The remaining saving was set off against the lump cut of Rs. 64,653 as probable saving (*See* Sub-head H).					

(*a*) Sanctioned on 29th January 1929.
(*b*) Sanctioned on 4th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"23-AUDIT"—*contd.*					
B.—Officers of the Indian Audit Department:					
B. 1.—Pay of Officers:					
Non-voted: O. *5,05,100* (*a*) S. *—15,000*	*4,90,100*	*5,14,797*	*+24,697*	..	*+24,697*
The excess is counterbalanced by the saving under the voted head. The surrender of Rs. 15,000 in January was justified on a consideration of the prospects of the Non-voted and voted sections taken together, but insufficient allowance was made for the fact that a number of non-voted officers would return from leave, and replace voted officers, in the last three months of the financial year.					
Voted	14,89,200	14,11,858	—77,342	—40,000	—37,342
See Note in the corresponding non-voted head.					
Mainly due to posting of non-voted officers in place of voted officers and less expenditure on Probationers and Senior Auditors.					
B. 2.—Allowances, Honoraria, etc.:					
Non-voted: O. *43,900* (*b*) S. *4,000*	*47,900*	*55,267*	*+7,367*	..	*+7,367*
The increased excess was due to an adjustment of roughly Rs. 8,800 made after the close of the financial year.					
Voted	1,07,000	1,19,980	+12,980	+5,000	+7,980
Excess is due to larger expenditure on house rent allowance. The excess could not be anticipated at the time of preparing the budget estimates which were based on the number of officers actually drawing house rent allowance at that time. The reappropriation made proved insufficient.					
B. 3.—*Deduct*—Amount recovered from other Governments, Departments, etc.	—84,800	—63,567	+21,233	..	+21,233
The amount of recoveries, many of which are adjusted after the close of the year is always difficult to estimate. In future years the bulk of these will be recorded as revenue, and will not be brought to account by deduction from expenditure.					

	Rs.
(*a*) Sanctioned on 4th January 1929	—11,140
Do. on 23rd January 1929	—3,860
	—15,000

(*b*) Sanctioned on 4th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"23-AUDIT"—*contd.*					
C. 2.—Allowances, Honoraria, etc.:—*concld.*					
Voted . .	4,21,399	4,06,894	—14,505	+12,185	—26,690

Mainly to savings in Bombay (Rs. 24,580) and in the Punjab (Rs. 2,380) counterbalanced by increased expenditure chiefly in Madras (Rs. 2,514) and in Bengal (Rs. 9,142).

The large saving in Bombay was due to (*i*) reduced expenditure on house rent and Presidency allowances owing to inadmissibility of claims in certain cases (Rs. 2,900), (*ii*) non-utilisation of the provision of Rs. 3,700 for increased rate of house rent allowance to Public Works Senior and Divisional Accountants—the increase not having been sanctioned, and (*iii*) less expenditure on travelling allowance mainly as a result of re-organisation in the Local Fund Audit Department and curtailed touring (Rs. 18,000).

The excess in Madras was caused by increased expenditure on account of transfer of officers from other Provinces.

In Bengal increased expenditure was incurred on account of travelling allowance of the Inspection staff owing to larger activities in the Muffassil area than anticipated.

C. 3.—Supplies and Services and Contingencies. .	4,28,087	4,44,114	+16,027	+37,891	—21,864

Mainly to excesses chiefly in Bengal (Rs. 13,034), the Punjab (Rs. 4,489), Bihar and Orissa (Rs. 3,001) and the Central Provinces (Rs. 5,296). These excesses were partly counter-balanced by savings occurring mainly in Madras (Rs. 4,160) due to less expenditure under service postage and non-payment of arrears of rent due to the Military Department, in Bombay (Rs. 3,081) due to smaller expenditure under various items mainly as a measure of economy and in Burma (Rs. 3,364) due to economy in service postage and telegram charges (Rs. 2,200) and smaller expenditure on motor punkhas and electric lights (Rs. 1,100).

The large excess in Bengal was due to the purchase of priced publications and calculating machines not originally provided for.

In the Punjab the cost of renting a separate building for certain branches of the office is mainly responsible for the increase. The reappropriation of Rs. 10,286 sanctioned in March 1929 in the Punjab estimates remained unutilised to the extent of Rs. 5,797 owing to smaller expenditure on priced publications.

The extra expenditure in Bihar and Orissa was mainly on account of the cost of printing the Appropriation Report for 1927-28. The reappropriation of Rs. 5,450 sanctioned in February and March 1929 remained unutilised to the extent of Rs 2,449.

In the Central Provinces the excess of Rs. 5,296 was due to charges (*i*) on account of printing of Appropriation Accounts for 1925-26, 1926-27 and 1927-28 (*ii*) for corrections to codes and (*iii*) on account of drainage tax not having been originally provided in the budget. The addition of Rs. 4,600 by reppropriations sanctioned in March 1929 proved inadequate to the extent of Rs. 696.

The addition of Rs. 2,334 in Madras sanctioned by reappropriation in March 1929 for the supply of certain priced publications remained unspent as they were not received in the year.

The saving of Rs. 3,364 in Burma was increased to Rs. 4,864 by an addition of Rs. 1,500 sanctioned by reappropriation in March 1929.

D.—Establishment Charges paid to other Governments, Departments, etc . . .	2,800	3,469	+669	..	+669

Represents excess in the Central Provinces due to the provision having been wrongly made under C. 2 (voted).

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainde un-adjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD — "23-AUDIT"—*contd.*					
E.—*Deduct*—Establishment charges recovered from other Governments, Departments etc.	—9,78,794	—9,36,764	+42,030	+14,190	+27,840

See Note under B. 3.

Is mainly the result of short recoveries in several circles of audit chiefly in Bombay (Rs 14,596), Bengal (Rs. 14,530), Bihar and Orissa (Rs. 6,912), Central Provinces (Rs. 3,423) and in the estimates of the Audit Officer, Indian Stores Deprtment (Rs. 2,578).

In Bombay the short recovery was due to a difference in the estimated and actual ratios for calculating the cost payable to the Central Government by the Bombay Government on account of the Local Fund and Outside Audit Departments, the difference resulting on the whole in favour of Bombay. The short recoveries in Bengal and he Central Provinces were due to smaller expenditure in the Local Audit and Outside Audit Departments in consequence of which the percentage recoveries fell short of the estimated amount.

In Bihar and Orissa the percentage charges on contribution works were taken to the receipt side.

The short recovery in the estimates of the Audit Officer, Indian Stores Deprtment was due to smaller recoveries from the Indian Stores Department owing to a fall in its receipts.

F.—Lump Sum Reserve for Temporary Establishments	1,00,000	..	—1,00,000	—99,238	—762

Out of the lump grant for temporary establishments in all Audit and Account Offices, allotment was made to the extent of Rs. 99,238 to the Provinces noted below :—

	Rs.
Bengal	24,050
Punjab	3,463
Madras	4,353
Burma	11,000
Assam	400
Bihar and Orissa	5,869
Office of the Auditor General	4,200
Office of the Director of Commercial Audit	6,725
Office of the Audit Officer, Indian Stores Deprtment	39,170
	99,233

See also Note 4.

G.—Works	21,567	6,494	—15,073	—2,500	—12,573

Mainly due to the non-payment in the Punjab of the share of the cost of water supply scheme which could not be completed during the year owing to non-receipt of certain machinery from England.

H.—*Deduct*—Probable Savings	—64,653	..	+64,653	—	+64,653

Fully realised.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"23-AUDIT"—*concld.*					
I.—English Charges (High Commissioner) on Stores . . .	..	13	+13		+13
Due to payments brought forward from 1927-28.					
Totals { *Non voted* . . .	*6,41,860*	*6,65,175*	*+ 3,315*	..	*+23,315*
Totals { Voted { Gross . .	95,93,594	92,73,259	—3,20,335	—1,66,690	—1,53,645
Totals { Voted { Deductions .	—10,63,594	—10,00,331	+63,263	+14,190	+49,073
Totals { Voted { Net . .	85,30,000	82,72,928	—2,57,072	—1,52,500	—1,04,572

NOTES

1. *Non-voted.*—Rs. 3,860 booked under Establishment charges payable to other Governments, etc., in the regular accounts shown here in the appropriation accounts to accord with appropriation therefor made under this sub-head.

2. C. 1.—Voted.—A sum of Rs. 400 was surrendered by the Accountant General, Bengal, to the Auditor General for reappropriation to other circles.

3. The excess over the total non-voted appropriation is due to excess expenditure under the subheads B. 1. and B. 2.

4. *Subhead F.*—The following statement shows (*i*) the distribution by circles and by subheads of the allotment of Rs. 99,238 sanctioned by the Auditor General in March 1929 out of the reserve of Rs. 1,00,000 provided under subhead "F" and (*ii*) the net saving or excess which ultimately accrued in the circles under the subheads :—

Name of office or Province.	Subheads under which the allotments were sanctioned.	Amount of allotment sanctioned.	Net saving (—) or excess (+) under the subheads as compared with modified grant.
		Rs.	Rs.
Madras . . .	C. 1.—Pay of Establishments . .	4,216	—16,630
	E.—*Deduct*—Establishment Charges etc.	140	—528
Bengal . .	C. 1.—Pay of Establishments . .	450	—8,548
	C. 3.—Supplies and services and Contingencies	14,200	—1,166
	E.—*Deduct*—Establishment Charges etc.	9,400	+5,130
Burma . . .	C. 1.—Pay of Establishments . .	11,000	—1,751
Punjab . . .	C. 1.—Pay of Establishments .	425	—44,264
	E.—*Deduct*—Establishments Charges, etc.	3,043	—1,333
Assam . . .	C. 1.—Pay of Establishments . .	400	—1,674
Bihar and Orissa . .	C. 1.—Pay of Establishments . .	2,269	—41,575
	C. 3.—Supplies and Services and Contingencies	3,600	—2,449
Auditor General (including Director of Commercial Audit.)	A. 2.—Pay of Establishments . .	10,925	—3,916
Audit Officer Indian Stores Department.	C. 1.—Pay of Establishments . .	39,170	—1,747

The Savings which ultimately accrued under the sub-head "C-1" in Madras, Bengal, Punjab and Bihar and Orissa indicate that there was no real need for additional allotments from the "Reserve".

GRANT NO. 43.—ADMINISTRATION OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses for the ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "24—ADMINISTRATION OF JUSTICE".					
A.—Law Officers—Paid to Provincial Governments for services rendered to the Central Government by certain Law Officers :	55,000	54,387	—613	..	—613
B.—Law Officers—Contribution to the Government of Bihar and Orissa towards the cost of prosecution of suits in which the Government of India are also interested.					
Rs. O. (a) S. 50,000	50,000	50,000	..	..	..
Total . . .	1,05,000	1,04,387	—613	..	—613

The supplementary grant of Rs. 50,000 was obtained from the Legislative Assembly to make a contribution from the Central Revenues to the Government of Bihar and Orissa in connection with the expenditure involved in the prosecution of the Deoghar conspiracy case.

(a) Voted by the Legislative Assembly on the 21st September 1928.

GRANT No. 44-POLICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Expenses in connection with POLICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "26—POLICE."					
A.—Baroda Cantonment Police:					
A. 1.—Pay of Establishments .	7,000	6,431	—569	..	—569
There were appointments of men on lower rates of pay than those budgeted for.					
A. 2.—Other Charges . .	1,700	1,219	—481	..	—481
Reduced expenditure on travelling allowance and contingencies.					
B.—Charges for Passport work done by the Police Department, Bombay:					
B. 1.—Pay of Establishments:					
Non voted . .	*2,900*	*2,626*	*—274*	..	*—274*
Due mainly to partial utilisation of the provision for leave salary.					
Voted . .	5,070	5,070	..	..	..
B. 2.—Other Charges:					
Non-voted . .	*100*	*40*	*—60*	..	*—60*
Smaller expenditure was incurred on contingencies.					
Voted . .	1,930	1,350	—580	..	—580
See B. 2. Non-voted. The provision included Rs. 390 for rounding which also remained unutilised.					
C.—Lump Sum Charges paid to Provincial Governments:					
O. 1.—Bombay . . .	59,000	58,565	—435	..	—435
C. 2.—Bengal:					
O. Rs. 77,000 (*a*) S. 5,000	82,000	85,010	+3,010	+3,010	..
Larger expenditure was incurred on Police guards for civil offices located at the Military Secretariat Buildings and for entertainment of Police guards for the Archeological Camp at Mahasthan in Bogra. (*See* Notes).					

(*a*) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "26.—POLICE"—*concld.*					
C.—Lump Sum charges paid to Provincial Governments—*concld.*					
C. 3.—United Provinces	18,000	6,048	—11,952	—4,865	—7,087

Provision for opium escort was originally made under this subhead but it was subsequently decided to debit "4 Opium" direct (Rs. 7,800). *See* also subhead D.

C. 4.—Punjab.

O. Rs. 4,000 (a) S. 3,000	7,000	6,862	—138	+1,625	—1,763

The net saving in column 6 was due to an overestimate to the extent of Rs. 1,253 and partly to the fact that the provision for pay of police guards was estimated at average rates of pay while expenditure was incurred at actual rates. *See* Notes.

C. 5.—Bihar and Orissa .	2,000	1,973	—27	..	—27
D.—Other Expenditure . . .	1,300	4,299	+2,999	+230	+2,769

The excess of Rs. 2,999 was mainly caused by an expenditure of Rs. 2,762 incurred in the United Provinces without any provision and represents arrear leave salaries. The Central Pay and Accounts Officer United Provinces states that out of the saving under subhead C. 3 a sum of Rs. 4,600 was earmarked for meeting the arrear leave salaries and the amount would have been reappropriated if orders of the Government of India, Finance Department to debit this subhead had been received before the close of the year. Actuals fell short of the earmarked amount as debit on account of one of the officers was partly rejected after scrutiny.

Totals	*Non-voted* .	*3,000*	*2,666*	*—334*	..	*—334*
	Voted . .	1,85,000	1,76,827	—8,173	..	—8,173

NOTES.

Subhead C. 2.—An additional grant of Rs. 5,000 obtained from the Legislative Assembly on 18th February 1929 was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department, out of the 'Reserve' at their disposal (*vide* list appended to Grant No. 72-Miscellaneous—Subhead L.).

Subhead C. 4.—An additional grant of Rs. 3,000 obtained from the Legislative Assembly on 18th February 1929 was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department out of the 'Reserve' at their disposal (*vide* list appended to Grant No. 72 Miscellaneous—Subhead L.).

(a) Voted by the Legislative Assembly on 18th February 1929.

GRANT No. 45—PORTS AND PILOTAGE.

ACCOUNT of the Sum Expended in the Year ended 31 March 1929, compared with the Sum Granted, for the Salaries and Expenses in connection with PORTS AND PILOTAGE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
[1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—"27-PORTS AND PILOTAGE."					
A.—Bengal Pilot Service :					
A. 1.—Pay and Allowances of Officers and Men Afloat :					
A. 1. (1).—Pay of Officers :					
Non-voted Rs. O. *62,400* (a) S. *—10,800*	*51,600*	*51,376*	*—224*	..	*—224*
Voted	50,000	56,033	+6,033	+6,447	—414
Excess was due to the appointment of voted Chief Officers (Rs. 7,200) partly counterbalanced by less leave salary drawn by the Engineers (Rs. 1,200).					
A. 1. (2).—Pay of Establishments . . .	60,200	58,666	—1,534	+2,334	—3,868
The debit raised by the Telegraph Department after the close of the year on account of the working of the wireless installation on the Pilot Vessels was less than that estimated by that Department.					
A. 1. (3).—Contingencies .	19,700	18,293	—1,407	—1,207	—200
Less fees to the Harbour Master (Rs. 800) and less mooring hire paid to the Port Commissioners, Calcutta on account of the Pilot vessels and launches (Rs. 600) contributed to the saving.					
A. 2.—Victualling Allowances of Officers and Men Afloat :					
Non-voted . .	*3,700*	*1,196*	*—2,504*	..	*—2,504*
Saving was due to smaller expenditure on mess allowance, there being no non-voted Chief Officers. The saving was foreseen and reported to the Bengal Government in February and March 1929 who, in their turn, reported it to the Government of India, but it was retained to meet unforeseen excesses in other Provinces.					
Voted . .	34,600	34,656	+56	+427	—371

(a) Sanctioned on 20th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27—PORTS AND PILOTAGE".—*contd.*					
A.—Bengal Pilot Service—*contd.*					
A. 3.—Purchase of Marine Stores and Coal for the building, repairs and outfit of ships and vessels :					
A. 3. (1).—Building, repairs and outfit of ships .	1,16,200	1,17,477	+1,277	+1,500	—223
A. 3. (2).—Coal . .	89,900	73,593	—16,307	—14,900	—1,407
Saving was due chiefly to reduction in the price of coal.					
A. 4.—Pilotage and Pilot Establishments :					
A. 4. (1).—Allowances to Pilots :					
Non-voted Rs. O. *9,00,000* (a) S. *—90,500*	*8,09,500*	*7,71,510*	*—37,990*	*—15,565*	*—22,425*
Saving was mainly due to the introduction of sterling overseas pay in the time scale sanctioned from 1st March 1928 in lieu of allowances previously granted to Pilots *viz.* 50 per cent. of pilotage fees subject to guaranteed minimum allowance. The remaining saving was foreseen and reported to the Government of Bengal in February and March 1929 and they also reported the saving (Rs. 20,610) to the Government of India in March 1929.					
Voted	22,000	23,472	+1,472	+1,504	—32
Increased charges drawn by pilots and leadsmen for joining and leaving ships mainly account for the excess.					
A. 4. (2).—Allowances to Leadsmen . .	30,000	40,234	+10,234	+10,355	—121
More leadsmen were appointed during the year than provided for in the estimates.					
A. 4. (3).—Contingencies .	4,700	4,700	..	..	..
B.—Ports Establishments—Port Officer's Department and Marine Courts :					
B. 1.—Bengal :					
B. 1. (1).—Pay of Officers :					
Non-voted O. *45,000* (a) S. *—1,000*	*44,000*	*43,406*	*—594*	..	*—594*
Voted	5,700	4,279	—1,421	—1,400	—21
An officer was appointed on a lower rate of pay as Wireless Telegraph Inspector.					

(a) Sanctioned on 20th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27—PORTS AND PILOTAGE".—*contd.*					
B. 1.—Bengal—*contd.*					
B. 1. (2).—Pay of Establishments . . .	29,900	32,100	+2,200	+2,385	—185
Excess was mainly due to the adjustment of the pay charges from 1st April 1928 of the crew of the motor launch "Kismet" in Chittagong for which no provision existed. The launch was a Provincial Government launch but consequent on the declaration of the Chittagong Port as a Major Port, the Government of India agreed to bear all running expenses of the launch pending its transfer to the Central Government.					
B. 1. (3).—Grants-in-aid, Contributions, etc. . .	*1,500*	*1,500*	..	..	..
B. 1. (4).—Other Charges:					
Non-voted . .	*9,500*	*9,015*	*—485*	..	*—485*
Saving was due chiefly to less travelling charges at the Chittagong Port.					
Voted . . .	31,000	30,246	—754	—640	—114
Saving was due to less charges on coal supplied to steam launch "Isabel" (Rs. 1,400) and less remuneration to examiners (Rs. 1,000) and economy in miscellaneous charges (Rs. 1,800) partly counterbalanced by charges on account of running expenses of the motor launch "Kismet" (Rs. 3,400)—*See* B. 1. (2).					
B. 2.—Burma:					
B. 2. (1).—Pay of Officers					
Non-voted . .	*32,580*	*29,090*	*—3,490*	..	*—3,490*
The appointment of the Principal Port Officer was held by a Provincial Officer for nearly 2 months and the charge allowance for the latter was paid in 1929-30.					
B. 2. (2).—Pay of Establishments . . .	15,204	16,269	+1,065	+120	+945
Due to expenditure on motor boat establishment for which provision was included in a lump sum under "B. 2. (4) Other Charges—Voted".					
B. 2. (3).—Grants-in-aid, Contributions, etc. . .	*1,200*	*1,106*	*—94*	..	*—94*
B. 2. (4).—Other Chargers:					
Non-voted . .	*6,862*	*5,047*	*—1,815*	..	*—1,815*
Due partly to smaller expenditure under "Travelling Allowances" (Rs. 1,200) and partly to the reasons stated under B. 2. (1)—Non-voted (Rs. 600).					
Voted . .	6,196	2,617	—3,579	—1,219	—2,360
The provision for a motor boat was partly utilised. *See* B. 2. (2).					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27—PORTS AND PILOTAGE".—*contd.*					
B. 2.—Burma—*contd.*					
B. 2. (5).—*Deduct*—Share recovered from Provincial Government:					
Non-voted . .	*—22,353*	*—19,384*	*+2,969*	..	*+2,969*
Smaller recoveries for the reasons stated under B. 2. (1) Non-voted and B. 2. (4 Non-voted.					
Voted . .	—5,900	—5,705	+195	..	+195
C.—Ports Establishments—Shipping Offices:					
C. 1.—Bombay:					
C. 1. (1).—Pay of Officers .	33,201	30,346	—2,855	—2,809	—46
The provision for leave salary was not fully utilised.					
C. 1. (2).—Pay of Establishments . . .	34,999	34,036	—963	—1,000	+37
Entertainment of a clerk on the minimum pay in place of a senior clerk in the Shipping Office, Bombay and Rs. 280 added for rounding caused the saving.					
C. 1. (3).—Other Charges:					
Non-voted		*1,580*	*+1,580*	*+1,800*	*—220*
Provision for overtime allowance and fees of the Shipping Master, Aden was made under 'Voted' while the charge is non-voted.					
Voted . .	39,800	36,414	—3,386	+1,526	—4,912
The provision of Rs. 2,400 for overtime allowance and fees of the Shipping Master, Aden was not utilised *Vide* C. 1. (3) above. There was also smaller expenditure on several items of supplies and services and contingencies, partially counterbalanced by an adjustment of Rs. 1,500 to meet the loss due to a defalcation in the Shipping Office, Aden (Rs. 986). A reappropriation of Rs. 1,509 was sanctioned to meet in part payment of a sum of Rs. 3,000 out of the amount defalcated in the Port Office, Karachi. As however, the charge was correctly debitable under 'E. 1. (5)' the final savings amounts to Rs. 4,912.					
C. 1. (4).—Establishment Charges paid to other Governments:					
Non-voted		*9,004*	*+9,004*	..	*+9,004*
Represents a debit raised by the Controller of Marine Accounts of 63 per cent. of the charge on account of leave and pension contributions from 1st April 1927 to 31st March 1929 payable by the Civil Department for the Port Officer, Aden (who is paid by the Port Trust, Aden) in accordance with the orders of the Government of India. No appropriation could be obtained to cover the debit as the orders of the Government of India were received and the charge was passed on after the close of the year.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27.—PORTS AND PILOTAGE".—*contd.*					
C. 2.—Bengal:					
C. 2. (1).—Pay of Officers .	38,300	40,319	+2,019	+2,019	..
Excess was due to leave salary of the Shipping Master.					
C. 2. (2).—Pay of Establishments . . .	29,800	29,954	+154	+315	—161
C. 2. (3).—Other Charges .	30,700	28,963	—1,737	—942	—795
Saving was due chiefly to less expenditure on account of seamen's photographs.					
D.—Ports Establishments—Marine Survey Department:					
D. 1.—Pay of Officers:					
O. *1,75,190* (a) S. *—17,200*	*1,57,990*	*1,58,512*	*+522*	*+7,940*	*—7,418*
Is the net result of savings in Bombay (Rs. 3,469) and excesses in Burma (Rs. 881) and Bengal (Rs. 3,110). The saving in Bombay occurred in the provision for leave salary. In Bengal the excess was due to change of incumbents. The remaining saving in column 6 was mainly due to leave salary of an Engineer having not been claimed during the year for which a provision of Rs. 2,726 was made by reappropriation in Bengal Circle on 27th March 1929.					
D. 2.—Pay of Establishments .	25,136	21,022	—4,114	—3,047	—1,067
Mainly owing to savings in Bengal (Rs. 2,983) due chiefly to the non-utilisation (*i*) of the provision (Rs. 2,100) for the establishment in the Chittagong Survey Department and (*ii*) of the provision for leave salary (Rs. 600).					
D. 3.—Allowances, Honoraria, etc.:					
Non-voted					
O. *72,512* (b) S. *—7,600*	*64,912*	*61,340*	*—3,572*	*—300*	*—3,272*
Savings occurred mainly in Bombay (Rs. 3,135) and was due to reduced expenditure under "several items such as houserent and other allowance", "sunday and examination fees", "allowance for overtime work" etc. owing to their fluctuating nature. This was counterbalanced by ard excess of Rs. 1,115 in Burma due to larger touring owing to additional Surveys at outports.					
Voted	2,739	857	—1,882	—1,800	—82
Saving to the extent of Rs. 1,800 occurred in Bengal due to non-utilisation of the provision (Rs. 2,000) for travelling allowance (Chittagong) partly counterbalanced by an excess expenditure (Rs. 200) on account of grant of honorarium to a clerk.					

	Rs.
(a) Sanctioned on 3rd July 1928	—13,200
" " 20th March 1929	—4,000
	—17,200
(b) Sanctioned on 3rd July 1928	—6,000
" " 20th March 1929	—1,600
	—7,600

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27—PORTS AND PILOTAGE"—*contd.*					
D.—Ports Establishments—Marine Survey Department—*contd.*					
D. 4.—Contingencies . .	11,600	19,079	+7,479	+8,055	—576

Is the net result of excesses in Bombay (Rs. 5,696) and in Bengal (Rs. 1,783). The former represents mainly the payment of rent for the Port Trust premises occupied by the Marine Survey Department, Bombay, and the latter was due to the adjustment of an extra expenditure of Rs. 4,231 being the difference between the cost price and sale price of the Survey Manual, partly counterbalanced by saving of Rs. 2,000 in the grant for coal and repairs to the launch, and non-utilisation of the provision of Rs. 500 for miscellaneous expenses, Chittagong.

D. 5.—Grants-in-aid, Contributions, etc.:					
O. *7,200* (*a*)	*6,600*	*6,687*	*+87*	..	*+87*
S. *—600*					
D. 6.—*Deduct*—Amount recovered from Provincial Governments:					
D. 6. (1).—Bombay . .	—4,015	—4,314	—299	+40	—339
D. 6. (2).—Bengal:					
Non-voted					
O. *—35,900* (*a*) S. *9,900*	*—26,000*	*—26,402*	*—402*	*—900*	*+498*
Voted	—8,300	—5,130	+3,170	+3,067	+103

Provision for the charges at the Chittagong Port against which no expenditure was incurred chiefly accounts for the less recovery.

D. 6. (3).—Burma:					
Non-voted . . .	*—22,391*	*—23,202*	*—811*	*+1,791*	*—2,602*

The recovery represented 55% of the charges under the Sub-heads D. 1. and D. 3. (Non-voted). Larger expenditure on those subheads resulted in larger recovery.

Voted	—1,060	—941	+119	+119	..
D. 7.—Establishment and other charges paid to other Governments, Departments, etc. . . .	..	1,000	+1,000	+1,000	..

The charge represents contribution by the Central Government towards the cost the Ship Survey Department, Chittagong.

(*a*) Sanctioned on 3rd July 1928.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	4	3	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27—PORTS AND PILOTAGE"—*contd.*					
E.—Light Houses, Beacons, Light Ships and Buoys :					
E. 1.—Light Houses :					
E. 1. (1).—Pay of Officers .	1,000	888	—112	..	—112
Due to change in the personnel of the Port Officer.					
E. 1. (2).—Pay of Establishments . . .	78,334	77,225	—1,109	+661	—1,770
The reappropriation of Rs. 658 sanctioned in the Bombay Circle to meet extra expenditure on leave salary proved unnecessary.					
E. 1. (3).—Allowances, Honoraria, etc. . .	9,984	4,326	—5,658	—5,553	—105
Saving to the extent of Rs. 5,876 occurred in Burma due to partial utilisation of the provision made for the travelling allowance for the Light keepers.					
E. 1. (4).—Supplies and Services. (Provisions) .	70,970	53,044	—17,926	—11,518	—6,408
Saving to the extent of Rs. 14,486 occurred in Burma due to lower contract rates, and Rs. 3,440 in Bombay mainly in the provision for "cost of English Stores"(Rs.1,400) and "Stores and Inspection visits" (Rs. 2,000).					
E. 1. (5).—Contingencies .	44,009	50,376	+6,367	+18,433	—12,066
Excess to the extent of Rs. 12,662 occurred in Bombay due mainly to the cost of hiring vessels for tending the Red Sea Lights. The additional fund of Rs. 19,146 sanctioned, proved unnecessarily large to the extent of Rs. 6,484 partly owing to a sum of Rs. 2,285 due to the Port Trust, Karachi being paid in the next year and partly to overestimation of the anticipated excess expenditure. The excess in Bombay was counterbalanced by a saving of Rs. 6,222 in Burma due to smaller expenditure in connection with the maintenance of Light House apparatus.					
E. 1. (6).—Grants-in-aid .	3,283	3,283	..	..	..
E. 2.—Light Ships, etc. :					
E. 2. (1).—Pay of Officers .	28,100	27,065	—1,035	—1,000	—35
The provision for leave salary was not fully utilised.					
E. 2. (2).—Pay of Establishments . . .	43,610	41,710	—1,900	—1,744	—156
E. 2. (3).—Allowances, Honoraria, etc. . .	800	396	—404	—300	—104
Savings due to repairs to one Lightship having been postponed to next year for want of time to carry out the repairs during the year.					
E. 2. (4).—Provisions .	55,000	43,859	—11,141	—4,984	—6,157
Mainly to saving in Burma (Rs. 10,271) due to lower contract rates.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27—PORTS AND PILOTAGE"—*contd.*					
E. 2.—Light Ships, etc.—*contd.*					
E. 2. (5).—Other Supplies and Services . . .	4,61,525	39,563	—4,21,962	—4,29,114	+7,152

Saving to the extent of Rs. 4,23,423 occurred in Burma due to postponement of the purchase of a new Light Vessel (Rs. 3,09,000) and to the non-utilisation of the provision for re-erecting and refitting the same (Rs. 1,26,000), partly counterbalanced by larger expenditure on the purchase of blue light composition (Rs. 14,700). In Bombay there was an excess of Rs. 1,461 due mainly to the purchase of two lengths of chain at a cost of Rs. 2,200.

E. 2. (6).—Contingencies .	1,20,800	1,04,190	—16,610	—14,256	—2,354

Mainly to saving of Rs. 16,742 in Burma due to postponement of annual over-haul of two Light Ships.

E. 2. (7).—Grants-in-aid .	20,208	20,208	..	..	..
E. 2. (8).—Establishment charges paid to other Governments . .	98,077	59,773	—38,304	—23,000	—15,304

The expenditure relates to the Burma Circle. Smaller expenditure was incurred on hire of vessels for tending lights.

E. 2. (9).—English Charges (High Commissioner) on Stores, etc. . .	4,000	15,080	+11,080	+13,000	—1,920

Increase due to payments brought forward from 1927-28.

E. 2. (10).—Loss or Gain by Exchange . .	..	—12	—12	..	—12
F.—Training Ship:					
F. 1.—Pay of Officers:					
Non-voted Rs. O. *23,000* (*a*) S. *—4,000*	*19,000*	*15,772*	*—3,228*	..	*—3,228*

The Captain Superintendent was on deputation to England for about 3 months and drew his pay there.

Voted	40,697	36,532	—4,165	—6,800	+2,635

Due mainly to the non-utilisation of the provision for leave salary. A sum of Rs. 6,800 was surrendered on the 20th March 1929 from this Sub-head, but so large an amount was not available.

	Rs
(*a*) Sanctioned on 23rd November 1928	—200
Sanctioned on 20th March 1929	—3,800
	—4,000

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27—PORTS AND PILOTAGE"—*contd.*					
F.—Training Ship—*contd.*					
F. 2.—Pay of Establishments .	36,135	34,458	—1,677	—2,313	+636
The post of European boatswain remained vacant for about six months.					
F. 3.—Allowances, Honoraria, etc.: *Non-voted* O. Rs. *1,000* (*a*) S. *200*	*1,200*	*2,406*	*+1,206*	..	*+1,206*
Heavy expenditure on travelling allowance.					
Voted . . .	29,798	21,114	—8,684	—13,007	+4,323
The provision for fees and travelling allowance for the members of the Governing Body was not utilised in full.					
F. 4.—Supplies and Services:					
F. 4. (1).—Boarding of Cadets . . .	16,670	13,906	—2,764	—2,400	—364
Due to change in the system in messing from contractors to direct purchase.					
F. 4. (2).—Prizes, Education Instruments and Books	3,000	7,208	+4,208	+4,060	+148
Representing heavier expenditure involved in equipping the ship with the necessary books and instruments for 65 new cadets.					
F. 4. (3).—Recreation and Sports . . .	1,000	5,260	+4,260	+4,415	—155
Represents the laying of moorum on the play fields and other necessary connected expenses.					
F. 4. (4).—Stores and Water.	47,000	48,257	+1,257	+1,113	+144
Certain stores obtained from the Indian Stores Department were received in 1927-28 but the debit was received in 1928-29.					
F. 4. (5).—Maintenance Charges (annual repairs and docking) . . .	15,000	12,720	—2,280	—2,365	+85
The saving was caused by postponing the work of replacing old pipes etc. by new ones.					
F. 4. (7).—Miscellaneous .	3,000	4,731	+1,731	+1,575	+156
Represents mainly unanticipated customs duty on stores.					
F. 4. (8).—Laundry . .	1,200	219	—981	—900	—81
Due to over-budgeting for want of experience in a new department.					

(*a*) Sanctioned on 23rd November 1928.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27—PORTS AND PILOTAGE"—*contd.*					
F. 4.—Supplies and Services—*contd.*					
F. 4. (9).—English Charges (High Commissioner) on Stores . .	..	621	+621	+1,000	—379
Cost etc. of life-saving waist coats and freight charges on models of vessels.					
F. 5.—Contingencies . . .	2,500	2,811	+311	+300	+11
Petty items were not provided for as requirements were not anticipated.					
F. 7.—Grants-in-aid, Contributions, etc.	..	*600*	*+600*	*+600*	..
The expenditure represents passage contributions to the Marine estimates on account of the Captain Superintendent.					
G.—Miscellaneous :					
G. 1.—Pay of Officers . .	4,758	4,513	—245	..	—245
G. 2.—Pay of Establishments .	572	518	—54	..	—54
G. 3.—Allowances, Honoraria, etc.	2,380	2,040	—340	—335	—5
Smaller expenditure on travelling allowance was incurred.					
G. 4.—Contingencies . . .	290	220	—70	—17	—53
H.—Light Houses and Light Ships, Etc.—Head-quarters Establishment :					
H. 1.—Pay of Officers . .	43,000	2,903	—40,097	—40,000	—97
Due to the Chief Inspector of Light Houses and his staff having been appointed later in the year than was estimated for and the rest of the staff not having been appointed at all.					
H. 2.—Pay of Establishments .	13,000	787	—12,213	—12,000	—213
See explanation under "H. 1."					
H. 3.—Allowances, Honoraria, etc. :					
Non-voted		*525*	*+525*	*+634*	*—109*
Due to the payment of travelling allowance to the Director, Royal Indian Marine in connection with the meeting of the Central Advisory Committee on Light Houses, etc.					
Voted . .	25,000	4,643	—20,357	—18,400	—1,957
For the same reasons as under "H. 1."					
H. 4.—Supplies and Services .	1,500	..	—1,500	—1,000	—500
No expenditure was incurred for the reasons mentioned under "H. 1."					
H. 5.—Contingencies . .	1,500	500	—1,000	—1,000	—
See remarks under "H. 1."					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27—PORTS AND PILOTAGE"—*concld.*					
I.—Direction—Head-quarters Establishment:					
I. 1.—Pay of Officers:					
	—	*3,500*	*+3,500*	*+2,000*	*+1,500*

Represents pay charges of the Nautical Adviser to the Government of India not originally provided in the estimates. The remaining excess was due to less provision of funds through a misapprehension.

I. 2.—Allowances, Honoraria, etc.:					
Non-voted		*1,978*	*+1,978*	*+2,000*	*—22*
Represents travelling expenses of the Nautical Adviser (see I. 1).					
Voted		184	+184	+200	—16

Due to travelling expenses of the peon accompanying the Nautical Adviser on tour. No provision was originally made in 1928-29 as the question of appointment of advisory officers and their staff was settled after the budget estimates for 1928-29 were framed.

I. 3.—Contingencies				+200	—200

No expenditure was incurred. The allotment of Rs. 200 by re-appropriation could not be surrendered as it was not known till the end of the financial year what the contingent expenditure would be.

Totals .	*Non-voted*	*Gross* .	*12,10,144*	*11,75,150*	*—34,994*	*—891*	*—34,103*
		Deductions	*—70,744*	*—68,988*	*+1,756*	*+891*	*+865*
		Net .	*11,39,400*	*11,06,162*	*—33,238*	..	*—33,238*
	Voted	Gross .	20,89,275	14,99,744	—5,89,531	—5,38,026	—51,505
		Deductions	—19,275	—16,090	+3,185	+3,226	—41
		Net .	20,70,000	14,83,654	—5,86,346	—5,34,800	—51,546

NOTES.

Under the Indian Light House Act, 1927, which has come into force with effect from the 1st April 1929, the Governor General in Council should arrange for the maintenance of a separate account of all amounts received by way of Light dues, expenses, costs and fines under the Act and of all expenditure incurred for the purposes of the Act. Necessary accounting rules have been framed for this purpose and the general form of accounts contemplated therein is dual, *viz.*:

(*a*) an Income and Expenditure Account and a Balance Sheet, and

(*b*) a continuance of the Government Account amplified so as to facilitate the preparation therefrom of the accounts set out in (*a*) above. The Government of India, Department of Commerce, maintain a Journal and a General Ledger in the prescribed forms to record the transactions in Commercial form and prepare therefrom at the end of the year an Income and Expenditure Account and a Balance Sheet.

IMPORTANT COMMENTS.

Faulty administration of Grant (Bombay).

The following are instances of defective control of expenditure, apparently resulting from an inadequate knowledge of the progress of expenditure :—

(i) The original appropriation of Rs. 39,800 under the sub-head "C-1(3)—Other charges—Voted" showed a saving of Rs. 3,386. It was, however, supplemented by Rs. 1,526 between 27th December 1928 and 9th March 1929 thus increasing the savings to Rs. 4,912.

(ii) The original appropriation of Rs. 6,221 under the sub-head "E.-1(5)—Contingencies" showed an excess of Rs. 12,662. It was, however, supplemented by Rs. 19,146, thus giving rise to a saving of Rs. 6,484. Of Rs. 19,146, Rs. 17,476 were reappropriated on 9th March 1929 and Rs. 1,670 on 23rd March 1929.

(iii) The original appropriation (Rs. 40,697) under the sub-head "F—Training ship-F-1-Pay of Officers-Voted" showed a saving of Rs. 4,165. A sum of Rs. 6,800 was, however, withdrawn from this sub-head on 20th March 1929, thus creating an excess of Rs. 2,635.

(iv) The original appropriation (Rs. 29,798) under "F-Training ship-F-3-Allowances, Honoraria, etc.,—Voted" showed a saving of Rs. 8,684. A reduction of Rs. 13,007 was, however, sanctioned by re-appropriation on the dates shown below, thus creating an excess of Rs. 4,323 over the net modified appropriation :—

Rs.	3,020	on 27th November 1928.
Rs.	5,987	on 9th March 1929.
Rs.	4,000	on 28th March 1929.
Rs.	13,007	

GRANT No. 46.—SURVEY OF INDIA.

ACCOUNT of the Sum Expended in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the SURVEY OF INDIA DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted. + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".					
A.—Controlling and Administrative Staff:					
A. 1.—Pay of Officers.					
Non-voted . . .	*1,18,400*	*1,19,721*	*+1,321*	*+1,300*	*+21*
Voted. . . .	24,500	29,190	+4,690	+5,500	—810
Leave salary, drawn in India by one officer, not originally provided for.					
A. 2.—Allowances, Honoraria, etc.:					
Non-voted . . .	*10,700*	*11,616*	*+916*	*+2,000*	*—1,084*
Cost of passage to the family of one officer whose services have been lent to the Security Printing, India, for which no provision existed in the budget, was paid.					
Voted	5,500	5,305	—195	..	—195
B.—Headquarters offices:					
B. 1.—Pay of Officers.					
Non-voted . . .	*57,800*	*56,219*	*—1,581*	*—1,300*	*—281*
Voted. . . .	1,39,000	1,46,898	+7,898	+8,000	—102
Leave salary of one officer, for which no provision existed in the budget, was paid.					
B. 2.—Pay of Establishments:					
Non-voted . . .	*40,700*	*23,671*	*—17,029*	..	*—17,029*
Due to grant of leave out of India to 2 officers not anticipated at the time of framing the estimates (Rs. 11,729) and vacancy in an appointment of an European Technical Expert (Rs 5,300) as no officer was available up to the end of the year.					
Voted. . . .	6,46,800	6,57,143	+10,343	+12,000	—1,657
Officers on lower rates of pay were posted in place of non-voted officers on leave and larger expenditure was incurred on acting arrangements in leave vacancies.					
B. 3.—Allowances, Honoraria, etc.					
Non-voted . . .	*27,000*	*21,787*	*—5,213*	..	*—5,213*
House-rent allowance was not drawn by European Specialist Officers. *See* B 2 *non voted.*					
Voted . . .	42,400	39,956	—2,444	..	—2,444
Due to the employment in Calcutta of a smaller number of officers eligible for Calcutta compensatory and house-rent allowances than originally provided for					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS"—*contd.*					
B.—Headquarters office:—*concld.*					
B. 4.—Customs Duty on Stores	17,000	19,627	+2,627	+3,000	—373
Stores indented from England in previous years were received during the year.					
B. 5.—Other Supplies and Services	74,400	77,914	+3,514	+4,000	—486
Larger expenditure was incurred on purchase of closed racks for maps.					
B. 6.—Contingencies . .	92,400	82,314	—10,086	—4,000	—6,086
Fall in prices of articles and general economy account for the saving.					
C.—Mathematical Instrument Office:					
C. 1.—Pay of Officers.					
Non-voted . . .	*18,600*	*18,600*	..	..	..
Voted	22,200	14,803	—7,397	—7,000	—397
The saving was due to leave out of India of one officer, not foreseen at the time the estimates were framed.					
C. 2.—Pay of Establishments .	1,97,700	2,05,090	+7,390	+7,500	—110
Due to entertainment of larger temporary establishment than provided for to cope with increase in outside demand for work not anticipated at the time the estimates were framed.					
C. 3.—Allowances, Honoraria, etc.					
Non-voted . . .	*2,000*	..	*—2,000*	*—2,000*	..
The provision for cost of passage was not utilised as the services of the officer for whom the provision was made could not be spared during the year.					
Voted. . . .	9,000	10,944	+1,944	+2,000	—56
Larger outside demand for work necessitated larger expenditure on overtime work.					
C. 4.—Customs Duty on Stores	45,000	33,479	—11,521	—3,000	—8,521
Certain stores indented from England were not received during the year.					
C. 5.—Other Supplies and Services	94,500	1,02,297	+7,797	+8,000	—203
Due to heavier purchase of stores etc., and increase in expenditure on extra-departmental charges in order to meet larger public demands.					
C. 6.—Contingencies . .	15,600	15,404	—196	..	—196

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder Unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS"—*contd.*					
D.—Survey Parties—General:					
D. 1.—Pay of Officers					
Non-voted . . .	*4,54,100*	*4,42,800*	*—11,300*	..	*—11,300*
Extension of leave out of India was granted by the High Commissioner and leave salary was drawn from the Home Treasury.					
Voted . . .	5,55,200	5,41,963	—13,237	—11,500	—1,737
Due to casualties.					
D. 2.—Pay of Establishments:					
Non-voted . . .	*28,200*	*21,349*	*—6,851*	..	*—6,851*
One vacant post was not filled up on administrative grounds (Rs. 3,000) and leave out of India was granted to one officer (Rs. 3,800).					
Voted . . .	15,80,200	16,12,793	+32,593	+33,000	—407
Mainly due to the employment of more temporary establishment than provided for to cope with the extra work received from the Punjab Government after the framing of the budget.					
D. 3.—Allowances, Honoraria, etc.					
Non-voted . . .	*1,03,100*	*87,948*	*—15,152*	..	*—15,152*
Some units took the field later than usual (Rs. 7,800). Officers of some units also drew half in place of full daily rates provided for (Rs. 7,300) owing to supply of transport at Government expense in remote and out of the way places where officers could not make their own arrangements.					
Voted . . .	5,82,800	5,29,321	—53,479	—50,000	—3,479
Vide note under D 3, *Non-voted* above.					
D. 4.—Purchase and Maintenance of Stores, Tents, etc.	1,15,200	1,25,413	+10,213	+19,000	—8,787
Increased programme of work in the Punjab necessitated larger purchase of stores, tents, etc.					
D. 5.—Conveyance of Tents, Stores, Records, etc. .	2,99,200	3,18,999	+19,799	+25,000	—5,201
Mainly due to the fact that local rates in the tribal areas of North-West Frontier Province proved to be higher than those on the basis of which estimates were framed.					
D. 6.—Jungle clearing and Line Cutting . . .	59,300	35,448	—23,852	—23,000	—852
More work was done in plain and open countries than anticipated at the time of framing the estimates.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".—*contd.*					
D.—Survey Parties—General:—*concld.*					
D. 7.—Other Supplies and Services	2,05,900	2,31,787	+25,887	+31,000	—5,113
Mainly due to larger supply of mathematical instruments to the Punjab parties to carry out the extra work entrusted by the Pubjab Government after the framing of the budget.					
D. 8.—Contingencies . . .	1,65,300	1,49,396	—15,904	—5,000	—10,904
Savings accrued owing to fall in the price of articles and general economy effected without any detriment to normal works.					
D. 9.—Works	30,800	..	—30,800	—30,800	..
The saving was due to the adjustment of works expenditure under a separate minor head outside the charges of the Survey Department proper. A separate subhead "F.—Works" was opened for accommodating such charges.					
D. 10.—Warm clothing. .	1,05,800	80,439	—25,361	—15,000	—10,361
Due to fall in prices of articles and to the employment of local labour in some units to whom the supply of clothing was not necessary.					
F. Works	..	27,391	+27,391	+30,800	—3,409
See note under D. 9 above.					
G. — *Deduct* — Establishment and other charges recovered from other Governments, Departments, etc.:					
G. 1.—Burma	—4,79,400	—4,16,080	+63,320	+64,000	—680
Less work was actually done in the "Triangle" and "Naga Tribal Areas" than anticipated.					
G. 2.—Punjab	—3,00,000	—5,04,379	—2,04,379	—1,83,500	—20,879
More work was entrusted by the Punjab Government in connection with the Haveli Project after the framing of the estimates.					
G. 3.—N.-W.-Frontier Province	—63,400	—45,080	+18,320	+7,400	+10,920
Due to the closing of operations by the North West Frontier Province Administration during the course of the year.					
G. 4.—Assam	—7,200	—7,153	+47	..	+47
G. 5.—Bengal	—3,000	—3,000	..	..	..

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".—*contd.*					
G.—*Deduct*—Establishment and other charges recovered from other Governments, Departments, etc.—*concld.*					
G. 6.—Central Provinces .	—23,200	—22,238	+962	..	+962
Less work was executed than anticipated at the time of framing the estimates as the Party could not take the field at the scheduled time.					
G. 7.—Marine Department .	—1,200	—1,200	..	..	..
G. 8.—Army Department .	—1,14,500	—1,37,351	—22,851	..	—22,851
The contribution for cantonment surveys was increased by the Military authorities during the course of the year.					
G. 9.—East Indian Railway	—9,900	—6,148	+3,752	+3,600	+152
Due to less work done.					
G. 10.—Hyderabad . .	—65,000	—35,000	+30,000	..	+30,000
The annual contribution of Rs. 30,000 was paid by the State authorities after the close of the year.					
G. 12.—Bombay . . .	—3,73,500	—2,32,266	+1,41,234	+1,43,500	—2,266
Due to reduction in programme.					
G. 13.—Mysore . . .	—18,000	—18,000	..	..	..
G. 14.—Miscellaneous recoveries from Provincial Governments and other Departments for Survey works	—75,000	—1,38,483	—63,483	—60,000	—3,483
More work was done than originally anticipated.					
G. 15.—Recovered from Provincial Governments for map work done for them .	—36,000	—36,000	..	..	.
G. 16.—For Maps and Instruments supplied to Survey and other Public Departments . . .	—7,25,500	—9,31,727	—2,06,227	—64,500	—1,41,727
Due to larger demand for these articles than originally anticipated.					
H.—English charges (High Commissioner) on Stores	5,03,000	4,40,614	—62,386	—53,833	—8,553
Mainly due to payments carried over to 1929-30.					
I.—Loss or Gain by Exchange . ..		12	+12	+500	—488
See paragraph 41, chapter III.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder Unadjusted +or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".—*concld.*					
J.—*Deduct*—Probable savings.					
Non-voted . . .	—*40,600*	..	+*40,600*	..	+*40,600*
	Fully realised.				
Voted	—1,49,900	..	+1,49,900	..	+1,49,900
	Fully realised by saving in the net grant.				
Totals { *Non-voted* . . .	*8,20,000*	*8,03,711*	—*16,289*	..	—*16,289*
Totals { Voted . { Gross .	54,78,800	55,33,940	+55,140	—13,833	+68,973
Totals { Voted . { Deductions	—22,94,800	—25,34,105	—2,39,305	—89,500	—1,49,805
Totals { Voted . { Net . .	31,84,000	29,99,835	—1,84,165	—1,03,333	—80,832

NOTES.

Losses—(1) Rs. 277 misappropriated by an interpreter who was convicted and sentenced to 18 months' rigorous imprisonment.

(2) Rs. 284 representing cost of certain articles which were lost or irreparably burnt and were written off from the stock.

(3) Rs. 55 representing loss of cash through theft.

(4) Rs. 24 representing loss due to deterioration of provisions intended for rations of men owing to rain.

(5) Rs. 224 being the value of certain instruments and equipments which were lost or broken beyond repair.

(6) Rs. 180 representing amount irrecoverable from a certain firm on account of supply of Cotton map of India.

(7) Rs. 605 representing shortage of consignment not having been detected at the time of delivery.

(8) Rs. 68 representing cost of clothing supplied to 8 khalasies, 5 of whom subsequently died and the other three absconded.

(9) Rs. 728 representing value of stores received short from England, including freight and customs duty for them.

(10) Rs. 59 representing cost of certain articles of clothing, which became unserviceable, written off from the stock.

IMPORTANT COMMENTS.

Administration of Grant.

There has been a marked improvement in the administration of the voted grant as compared with the previous years, as the following figures will indicate :—

Year.	Grant.	Expenditure.	Saving (—) Excess (+)	Percentage of Saving (—) Excess (+).
	Rs.	Rs.	Rs.	
1924-25	23,48,000	24,61,327	+1,13,327	+4·82
1925-26	28,98,000	27,22,791	—1,75,209	—6·05
1926-27	30,40,000	28,54,805	—1,85,195	—6·09
1927-28	30,98,000	27,45,112	—3,52,888	—11·39
1928-29	31,84,000	29,99,835	—1,84,165	—5·78

Out of the saving in 1928-29 a sum of Rs. 1,03,333 was surrendered to Government, leaving a net saving of Rs. 80,832 or about 2·54 per cent. of the total grant.

This satisfactory result is noticeable if only the net grant is taken into account. In the gross, there is an excess which means that the lump cut of Rs. 1,49,900 could not be realised to the fullest extent. But for the large increase in recoveries over the budget figures, the net expenditure would have indicated an excess over the net voted grant. Increased recoveries chiefly occurred under the *Deduct* heads "G. 14—Miscellaneous recoveries, etc." and "G. 16—Maps and Instruments, etc.".

Regulation of Pay of Officers promoted to Class I in the Survey of India Department.

2. Under Rule 2 of the Superior Civil Service Rules, 1924, the scales of pay shown in the schedule to those rules were to be substituted for the scales till then in force. Officers of Class II promoted to Class I in the Survey of India Department were, however, being allowed to draw the rates of pay sanctioned in 1920 for the senior branch of the officers of the Indian Army after entering at the stage of Rs. 980 in that time scale. As this scale differed from that sanctioned for Class I officers in the Superior Civil Services Rules, the position appeared to need reconsideration. An enquiry was, therefore, made of the Government of India as to when fresh orders would be issued in view of the rule 2 referred to above and of the suggestion conveyed by the Secretary of State in one of his despatches that the scales of pay laid down in Schedule I to the Superior Civil Services Rules (1924) should in all cases be substituted for the scales in existence prior to the issue of those Rules but that no change should be made in the orders previously passed regarding the point at which officers are placed on the scale. The Government of India in their letter dated 22nd October 1929

replied that further consideration of the rate of pay to be drawn by officers promoted from Class II to Class I of the Survey of India has been held over until a decision is reached about the future constitution of Class I of the Department which subject was already engaging their attention.

The Auditor General remarked in a letter dated the 13th December 1928 to the Government of India that an early consideration of the case was desirable as it was possible that Government were losing money. No final decision has, however, been reached by the Government of India who stated in a letter dated the 2nd November 1929 that the matter was still under their consideration.* (S.)

*Audit Officer, Experiments, Bangalore.

GRANT No. 47—METEOROLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Salaries and other Expenses in connection with the METEOROLOGICAL DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."					
A.—Poona Office :					
A. 1.—Pay of Officers.					
Non-voted . . .	*22,600*	*22,580*	*—20*	..	*—20*
Voted	76,400	70,996	—5,404	..	—5,404

Delay occurred in filling up two temporary posts of Assistant Meteorologists and one of these officers was posted to Karachi instead of to Headquarters.

A. 2—Pay of Establishments .	1,45,400	1,37,124	—8,276	..	—8,276

Due to casualties (Rs. 500), deputation (Rs. 8,000) and non-utilisation of the full provision for personal pay (about Rs. 10,000) and bonus (about Rs. 7,000) partly counterbalanced by increased expenditure due to transfer of certain posts from sub-offices to Headquarters (about Rs. 13,000), entertainment of larger temporary establishment for clearing arrears in office work (about Rs. 1,000) and increased cost of acting arrangements in leave vacancies (about Rs. 3,000).

A. 3.—Allowances, Honoraria, etc.					
Non-voted . . .	*2,600*	*2,360*	*—240*	*—226*	*—14*

The provision for medical treatment of British Officers (Rs. 100) was not utilised.

Voted . . .	46,800	36,213	—10,587	—5,000	—5,587

Smaller expenditure was incurred on travelling and house rent and other allowances in consequence of the earlier move of a portion of the office from Simla to Poona in March instead of in April 1928 (about Rs. 5,000) and smaller number of tours was performed due to move of the Headquarters (about Rs. 5,500).

A. 4.—Postage and Telephone charges . . .	6,700	6,419	—281	..	—281

Saving accrued under postage charges.

A. 5.—Supplies and Services and Contingencies . .	1,34,400	99,879	—34,521	—18,000	—16,521

Due to smaller expenditure on (i) cost of removal operations and office furniture (about Rs. 22,000) in consequence of the earlier move of Headquarters in March instead of in April 1928 and (ii) cost of priced publications (about Rs. 25,000) as the Central Publication Branch could not come to a definite decision on the question of adjustment of the cost of certain publications. The above savings were partly counterbalanced by increased expenditure for (i) laying out office garden (Rs. 2,000), (ii) payment of contribution to the International Meteorological Committee (Rs. 2,000), (iii) purchase of instruments for general use of the Department (about Rs. 6,000) and (iv) payment of Electrical and water charges (about Rs. 2,000).

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by Reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".—*contd.*					
A.—Poona Office—*concld.*					
A. 6.—Works (O. Rs. 2,08,000 (a); S. 45,000)	2,53,000	..	—2,53,000	—2,53,000	..

The charges were adjusted under a separate sub-head K.—Works sanctioned during the year. (*See* Notes.) The supplementary grant of Rs. 45,000 was obtained to realise in full the lump cut of Rs. 1,00,000 under sub-head, "O-*Deduct*—probable savings."

B.—Weather and other telegram charges (including late fee charges, etc)	2,00,000	1,74,848	—25,152	—20,270	—4,882

Due to (i) amalgamation of daily Weather work at Bombay with that at Headquarters after transfer to Poona (Rs. 10,000), (ii) short payment in adjustment of over payment made in 1927-28 (Rs. 8,000) and (iii) smaller expenditure on late fees and fluctuations in the annual debit for weather telegrams raised by the Telegraph Department (Rs. 7,000).

C.—Subsidy paid to the Government of Burma towards upkeep of Wireless station at Diamond Island	1,500	1,500	..	..	..
D.—Alipur Office:					
D. 1.—Pay of Officers . .	23,800	23,279	—521	..	—521
D. 2.—Pay of Establishments .	57,800	55,228	—2,572	..	—2,572

Due to casualties and smaller cost of acting arrangements in leave vacancies (about Rs. 1,000) and delay in starting the scheme of intensive study of weather (about Rs. 1,500).

D. 3.—Allowances, Honoraria, etc.	21,700	16,464	—5,236	..	—5,236

Smaller expenditure was incurred on travelling and house-rent and other allowances for (i) transfer of Headquarters of the Inspector of observatories (Rs. 1,000) and (ii) delay in starting the scheme of intensive study of weather (Rs. 4,000).

D. 4.—Supplies and Services, and Contingencies .	29,500	23,291	—6,209	..	—6,209

Delay in starting the scheme of intensive study of weather (about Rs. 3,000), non-utilisation of the major part of the provision for erection of masts, etc. for anemographs sanctioned for the above scheme as the work was later considered unnecessary (about Rs. 2,000) and smaller expenditure on customs duty on stores as the debits were not received during the year, account for the saving.

E.—Kodaikanal Observatory:					
E. 1—Pay of Officers:					
Non-voted (O. *14,400* (b); S. *600*)	*15,000*	*14,952*	*—48*	..	*—48*
Voted	5,500	1,471	—4,029	..	—4,029

The officer for whom provision was made for 11 months was appointed late.

(a) Voted by the Legislative Assembly o 18th February 1929.

(b) Sanctioned on 26th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".—*contd.*					
E.—Kodaikanal Observatory—*concld.*					
E. 2.—Pay of Establishments .	16,900	13,803	—3,097	—300	—2,797
Due to casualties (Rs. 2,400), vacancy (Rs. 200) and smaller cost of acting arrangement in leave vacancy (Rs. 400).					
E. 3.—Allowances, Honoraria, etc. : *Non-voted* O. *400* (a) S. *700*	*1,100*	*1,290*	*+190*	*+226*	*—36*
Increased expenditure was incurred under travelling and cost of passage (Rs. 290) which was partly counterbalanced by saving in the provision for cost of medical treatment (Rs. 100).					
Voted	..	125	+125	+150	—25
E. 4.—Supplies and Services and Contingencies .	5,600	5,498	—102	+150	—252
The grant was augmented by a reappropriation of Rs. 150 as it was expected by the Director, Kodaikanal Observatory, that the debits received from the High Commissioner for books and periodicals purchased during the year would cause an excess under this head. But some of the debits were not received in time for inclusion in the accounts for 1928-29.					
F.—Madras Office and Observatory :					
F. 1—Pay of Officers . .	4,600	4,313	—287	—35	—252
F. 2—Pay of Establishments .	11,200	11,102	—98	..	—98
F. 3—Allowances, Honoraria, etc.	400	690	+290	+380	—90
Due to increased travelling charges on inspection tours made by the Assistant Meteorologist as the Headquarters' officers could not make the usual number of tours.					
F. 4.—Supplies and Services and Contingencies . .	6,000	4,491	—1,509	—1,480	—29
Due to economy in contingent expenditure.					
G.—Bombay Office and Observatory :					
G. 1.—Pay of Officers . .	10,700	10,733	+33	+35	—2
G. 2.—Pay of Establishments .	30,500	22,045	—8,455	—2,000	—6,455
Several appointments were transferred to the Headquarters office.					
G. 3.—Allowances, Honoraria, etc.	4,300	2,858	—1,442	..	—1,442
Smaller expenditure was incurred on conveyance and house rent allowances owing to the transfer of certain posts of clerks and peons to the Headquarters.					
G. 4.—Supplies and Services and Contingencies. .	10,400	12,062	+1,662	+2,000	—338
Municipal taxes on observatory compound and buildings were paid by the Meteorological Department instead of by the local Public Works Department.					

(a) Sanctioned on 26th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENT".—*contd.*					
H.—Agra Aerological Observatory:					
H. 1.—Pay of Officers . .	22,400	22,046	—354	..	—354
H. 2.—Pay of Establishments .	93,600	83,257	—10,343	..	—10,343
Due to (i) delay in filling up certain vacancies and in recruiting substitutes for clerks deputed to the Persian Gulf stations sanctioned in connection with the Cairo-Karachi Air-ship Service, preliminary stage (Rs. 6,500) and (ii) transfer of certain posts to the Headquarters, Madras and Karachi offices (about Rs. 3,500).					
H. 3.—Allowances, Honoraria, etc.	19,400	12,029	—7,371	..	—7,371
Owing to smaller expenditure on travelling allowance (Rs. 3,500) and compensatory allowances (about Rs. 4,000) due to postponement of the opening of certain Upper Air Stations, the inspection of certain Upper Air Observatories and the closing of the Simla Upper Air Observatory.					
H. 4.—Supplies and Services and contingencies . .	95,900	71,206	—24,694	—13,000	—11,694
Smaller contingent expenditure was incurred owing to the postponement of the opening of certain Upper Air Stations (Rs. 22,500) and the charges appertaining to construction works were adjusted under the new sub-head "K-Works".					
I.—Other Observatories . . .	53,600	51,024	—2,576	..	—2,576
The charges on account of petty construction and repairs were adjusted under a separate sub-head "K—works" opened during the year for accommodating all works expenditure.					
J.—Karachi Air Service:					
J. 1.—Pay of Officers . .	16,700	16,490	—210	..	—210
Due to the early return of the Meteorologist from deputation to England and consequent retransfer of his substitute to Headquarters (about Rs. 900) partly counterbalanced by increased expenditure owing to the posting at Karachi of one of the two Assistant Meteorologists attached to Headquarters.					
J. 2.—Pay of Establishments .	10,500	9,965	—535	—200	—335
Owing mainly to non-entertainment of temporary establishment to the full extent provided for (about Rs. 200) and smaller cost of acting arrangement in leave vacancy (Rs. 200).					
J. 3.—Allowances, Honoraria, etc.	4,800	4,848	+48	+500	—452
J. 4.—Contingencies . .	4,500	8,262	+3,762	+3,800	—38
Due chiefly to purchase of cables, etc., for mast fixtures.					
K.—Works	..	3,10,960	+3,10,960	+3,11,300	—340
This sub-head was opened during the year in order to accommodate all works expenditure in connection with the constructions of the Headquarters buildings at Poona and other petty construction and repairs hitherto adjusted under separate sub-heads.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENT".—*concld.*					
L.—*Deduct*—Establishment charges recovered from other Governments, Departments, etc. .	—1,500	—1,500	..	..	..
M.—English charges (High Commissioner) on Stores . . .	73,000	64,680	—8,320	—5,300	—3,020
Payments carried forward to 1929-30.					
N.—Loss or Gain by Exchange		66	+66	+270	—204
See paragraph 41, Chapter III.					
O.—*Deduct*—Probable Savings . . .	—1,00,000	..	+1,00,000	..	+1,00,000
Fully realised.					
Totals { *Non-voted* . . .	*41,300*	*41,182*	*—118*	..	*—118*
Totals { Voted { Gross .	13,97,500	13,89,265	—8,235	..	—8,235
Totals { Voted { *Deductions*	—1,500	—1,500	..	..	..
Totals { Voted { Net . .	13,96,000	13,87,765	—8,235	..	—8,235

NOTES.

1. Sub-head A.-6.—The supplementary grant of Rs. 45,000 voted by the Legislative Assembly on 18th February 1929 was surrendered to Government and an equivalent amount was sanctioned by the Finance Department, out of the Reserve at their disposal (see list appended to Grant 72—Miscellaneous—Sub-head L.)

2. Subheads A. 6 and K.—No detailed statement of new works is appended, as only a lump grant was voted by the Legislative Assembly for major and minor works. Details of important major works are given below :—

(*i*) *Main Building.*—Estimate Rs. 4,79,654; expenditure to end of March 1929 Rs. 5,79,016; excess Rs. 99,362; completed.

(*ii*) *Bungalows for officers.*—Estimate Rs. 1,74,820; expenditure to end of March 1929 Rs. 1,80,805; excess Rs. 5,985; completed.

(*iii*) *Sanitary fittings, drainage and water supply for all buildings, both main and subsidiary.*—Estimate Rs. 38,064; expenditure to end of March 1929 Rs. 41,696; excess Rs. 3,632; completed.

GRANT NO. 48—GEOLOGICAL SURVEY.

ACCOUNTS of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the GEOLOGICAL SURVEY.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	2	3	4	5	6
MAJOR HEAD.—"30—SCIENTIFIC DEPARTMENTS".	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Pay of Officers:					
Non-voted O. Rs. *3,10,300* (a) S. *—500*	*3,09,800*	*2,94,300*	*—15,500*	..	*—15,500*
Saving was due chiefly to officers proceeding on leave out of India for which a lump reduction of Rs. 15,000 was made under the head "K—*Deduct*—Probable savings".					
Voted	47,800	54,688	+6,888	+7,267	—379
Excess was due to the appointment of a voted officer as Artist for a part of the year (Rs. 2,870) and the filling up of a vacant post of Sub-Assistant Superintendent (Rs. 4,000).					
B.—Pay of Establishments . .	65,200	60,017	—5,183	—5,000	—183
Smaller expenditure under "Field Establishment" (Rs. 2,100) due to officers going on leave, saving caused by one field Collector on leave out of India (Rs. 900), vacancy in the post of a Museum Assistant (Rs. 500) and temporary promotion of the Head Litho Draftsman to the gazetted r nk for a part of the year (Rs. 1,700) contributed to the saving.					
C.—Allowances, Honoraria, etc.:					
Non-voted . O. *1,04,700* (a) S. *—15,500*	*89,200*	*85,054*	*—4,146*	..	*—4,146*
The saving was due to postponement of the anticipated tour of the Director towards the close of the year.					
Voted	27,800	28,461	+661	+2,114	—1,453
Extra expenditure in connection with the visit of an officer of the British Museum is mainly responsible for the excess. The remaining saving, which was due to less house rent allowances than estimated, was retained as a set off against the probable saving of Rs. 5,000 (sub-head K).					
D.—Supplies and Services. . .	52,700	49,757	—2,943	—2,934	—9
Saving was due to less cost of publications (Rs. 8,000) and smaller purchase of tents (Rs. 2,000) partly counterbalanced by increased charges on Economic Survey (Rs. 6,000) and furniture (Rs. 1,000).					
E.—Contingencies	14,000	11,286	—2,714	—2,114	—600
Saving was due to economy. The remaining saving was set off against the probable saving of Rs. 5,000 under the sub-head K.					

(a) Sanctioned on 29th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Grants-In-Aid	500	..	—500	..	—500
The grant was intended for payment to the Mining and Geological Institute of India. It was not claimed as no prize was awarded in 1928. The saving was set off against the probable saving (sub-head K).					
G.—Burma Office :					
G. 1.—Pay of Officers . .	4,300	..	—4,300	..	—4,300
Saving was due to no appointment of Sub-Assistant Superintendent having been made during the year. The saving was set off against the probable saving of Rs. 5,200 under G. 4.					
G. 2.—Pay of Establishments .	14,300	15,308	+1,008	+1,008	..
Absence of any provision for field establishment allowance of officers caused the excess.					
G. 3.—Other Charges :					
Non-voted . . .	*6,700*	*7,204*	*+504*	*+569*	*—65*
Increased travelling allowance due to the posting of an officer to the Northern Shan States accounts for the excess.					
Voted	21,800	20,616	—1,184	+620	—1,804
Saving was due to less travelling expenses. The grant was increased by Rs. 620 by reappropriation on 4th March 1929 which was not found necessary as the increase in travelling allowance anticipated by the Director did not materialise. The remaining saving was set off against the probable saving of Rs. 5,200 under G. 4.					
G. 4.—*Deduct.*—Probable Saving	—5,200	..	+5,200	..	+5,200
The saving was realised to the extent of Rs. 4,476 the balance being covered by reappropriation.					
H.—Establishment Charges recovered from other Governments, etc. :					
Non-voted . . .	*—6,700*	*—7,204*	*—504*	*—569*	*+65*
Increased expenditure under "G. 3—Other charges" is responsible for larger recovery.					
Voted	—35,200	—35,924	—724	—1,628	+904
Excess recovery was due to the original grant being reduced by a lump cut of Rs. 5,200 (*vide* remarks against G. 4.).					
I.—English charges (High Commissioner) on Stores . . .	9,000	9,507	+507	+667	—160
Excess due to payments brought forward from 1927-28.					
J.—Loss or Gain by Exchange . .	..	—8	—8	..	—8
K.—*Deduct.*—Probable savings :					
Non-voted . . .	*—15,000*	..	*+15,000*	..	*+15,000*
The saving was fully realised.					
Voted . . .	—5,000	..	+5,000	..	+5,000
Not fully realised.					
Totals — *Non-Voted* — *Gross* .	*3,90,700*	*3,86,558*	*—4,142*	*+569*	*—4,711*
Non-Voted — *Deductions*	*-6,700*	*—7,204*	*—504*	*—569*	*+65*
Non-Voted — *Net.* .	*3,84,000*	*3,79,354*	*—4,646*	..	*—4,646*
Totals — Voted — Gross .	2,47,200	2,49,632	+2,432	+1,628	+804
Totals — Voted — Deductions	—35,200	—35,924	—724	—1,628	+904
Totals — Voted — Net .	2,12,000	2,13,708	+1,708	..	+1,708

NOTE.

The probability of the excess under the total voted heads was brought to the notice of the Director in December 1928, February 1929 and March 1929 and of the Department of Industries and Labour on 7th March 1929. A formal application for an additional grant of Rs. 9,358 under the voted sub-head "K.—Deduct.—Probable savings" and an offer for the surrender of Rs. 2,600 was submitted to Government in March 1929 but no orders were received, the application having been received too late.

GRANT No. 49—BOTANICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the BOTANICAL SURVEY DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—" 30—SCIENTIFIC DEPARTMENTS ".					
A. 1.—Pay of Officers . . .	15,700	15,793	+93	+93	..
A. 2.—Pay of Establishments . .	25,700	24,342	—1,358	—1,332	—26
Saving due to non-employment of a temporary ledger clerk for about 8 months (Rs. 800) and to part utilisation of the provision for leave salary (Rs. 500).					
A. 3.—Allowances, Honoraria, etc.: *Non-voted* .	*3,000*	*2,619*	*—381*	*—20*	*—361*
A claim for travelling allowance of the Director was preferred after the close of the year.					
Voted . . .	4,200	4,902	+702	+720	—18
Excess was chiefly due to payment of house allowance to systematic Assistants at an increased rate (Rs. 360) and to more extensive tour undertaken by the Curator, etc. (about Rs. 320).					
A. 4.—Contingencies . . .	10,500	7,287	—3,213	—1,744	—1,469
Saving due to less purchase of books and plants (about Rs. 1,350), limited collections of specimens owing to seasonal difficulties (about Rs. 1,050) and less expenditure on office furniture (Rs. 800) for which order was placed during the year but which were not delivered before the close of the year.					
A. 5.—Grants-in-aid, Contributions, etc.	2,000	1,974	—26	..	—26
Smaller expenditure was incurred on the purchase and collection of Botanical Specimens for exhibition in the Economic Gallery.					
B.—Cinchona Plantation:					
B. 1.—Pay of Officers . .	*16,200*	*16,220*	*+20*	*+20*	..
B. 2.—Pay of Establishments:					
Non-voted . O. Rs. *4,800* (a) S. *—4,800*	..	..	..	..	..
Voted .	6,100	7,797	+1,697	+1,700	—3
Excess due to payment of leave salary (about Rs. 1,250) and entertainment of a temporary clerk in the Plantation (about Rs. 350) for which latter no provision was made.					

(a) Sanctioned on 21st January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".—*contd.*					
B.—Cinchona Plantation—*contd.*					
B. 3.—Allowances, Honoraria, etc.: *Non-voted* . O. 6,000 (a) S. —1,500	4,500	2,458	—2,042	..	—2,042

The provision for travelling allowance of the Assistant Superintendent, Cinchona Cultivation (about Rs. 500) was not utilised as the post was vacant throughout the year and certain tours were abandoned by the Superintendent (about Rs. 1,500). A sum of Rs. 2,000 was surrendered but was not accepted, the proposal being received too late.

Voted .	1,300	1,291	—9	..	—9
B. 4.—Purchase abroad of Cinchona bark and Quinine Sulphate . . .	2,00,000	1,24,141	—75,859	—79,200	+3,341

Due to reduced purchases of bark in England which fell short of the estimate of the High Commissioner. Out of the saving a sum of Rs. 60,000 was surrendered on 21st January 1929. A book debit for Rs. 3,690 in connection with the payment of Cinchona bark by the High Commissioner in 1928-29 having been raised after the close of the year caused the excess of Rs. 3,341.

B. 5.—Plantation Charges, Implements and Stores and freight and other charges	1,14,000	1,25,152	+11,152	+15.000	—3,848

The excess was chiefly due to recruitment of a larger number of new coolies.

B. 6.—Contingencies .	4,500	3,284	—1,216	—1,137	—79

Less loading and unloading charges on stores mainly account for the saving.

B. 7.—Amounts paid to Provincial Governments for Extraction of quinine from Cinchona bark					
B. 7 (1)—Madras . .	40,000	23,700	—16,300	—16,300	..

Due to sale by the Madras Government of the Government of India Cinchona febrifuge for which Rs. 14,300 were payable by that Government to the Central Government—consequently out of the extraction charge of Rs. 38,000 payable to the Madras Government Rs. 23,700 only were paid to them. This could not be anticipated at the time of framing the estimate.

B. 7 (2)—Bengal . .	26,000	43,491	+17,491	+17,500	—9

Excess due to the fact that unlike previous year there was no sale of Government of India febrifuge by the Bengal Government during the year for which an allowance was made in the estimate.

B. 8.—Works		3,000	+3,000	+3,000	..

A store house was constructed at Mungpoo.

(a) Sanctioned on 21st January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".—*concld.*					
C.—English charges (High Commissioner) on Stores . . .	1,000	1,280	+280	..	+280
Grant was a rounded figure.					
D.—Loss or Gain by Exchange . .	..	2	+2	..	+2
Totals . *Non-voted.*	*23,700*	*21,297*	*—2,403*	..	*—2,403*
Totals . Voted .	4,51,000	3,87,436	—63,564	—61,700	—1,864

A.

STATEMENT SHOWING THE STOCK OF GOVERNMENT OF INDIA, QUININE SULPHATE FOR THE YEAR ENDING 31ST MARCH 1929.

	Quantity. lbs.	Total quantity. lbs.	Value. Rs.
Stock in hand on 1st April, 1928 :—			
At Indian Museum, Calcutta	90,016·162		
At Mungpoo Factory	241,575·717		
At Naduvattam Factory	29,903·828	361,495·707	
Add—			
Quantity manufactured from Java bark during the year ending 31st March 1929 :—			
At Mungpoo Factory	5,417·500		
At Naduvattam Factory	5,048·000	10,465·500	
		3,71,961·207 at Rs. 18 per lb.	66,95,301·726
Deduct—			
Quantity issued during the year ending 31st March 1929 :—			
From Indian Museum	7,892·468		
From Mungpoo Factory	4,882·343		
From Naduvattam Factory	19,360·000	32,134·811 at prices varying from Rs. 18 to Rs. 20 per lb.	3,86,093·5*
Net Stock in hand on 31st March 1929 :—			
At Indian Museum	82,123·694		
At Mungpoo	242,110·874		
At Naduvattam	15,591·828	339,826·396 at Rs. 18 per lb.	61,16,875·128

Certified that the stocks of Quinine during 1928-29 at Mungpoo and Naduvattam were verified by the Quinologist to the Government of Bengal and the Deputy Director of Agriculture, Ootacamund, respectively. No shortage, depreciation, etc., of Quinine Sulphate was appreciable. No re-valuation was made nor was any agency employed for the verification of the stock at Indian Museum, Mungpoo or Naduvattam.

The stock of Quinine Sulphate at the Indian Museum for 1928-29 was verified by the Assistant Curator without actual weighing and was checked by me. The total stock amounted to 82,123·694 lbs. and was worked out as below :—

	Lbs.
Contents of 1906 old cases at 25 lbs. each	47,650·000
Contents of 782 new cases at 44·092 lbs. each	34,479·944
	82,129·944
Deduct contents of 1 tin of 25 lbs. case	6·250
	82,123·694

CALCUTTA :

The 29th October 1929.

C. C. CALDER.

Director, Botanical Survey of India.

*Excludes Rs. 1,91,510 being the amount due from the Madras Government not realized for a portion of the supplies made from the Naduvattam Factory during the year.

B.

STORE ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION, MERGUI DISTRICT, LOWER BURMA, FOR THE YEAR 1928-29.

	Rs.
The amount of the opening balance being value of stock on the 1st April 1928	7,249
The values received during 1928-29, all local purchases and medicines, etc.	11,003
	18,252
The values utilised or otherwise disposed of on sales or disposal	9,702
The values written off as depreciation, shortage, etc.	644
	10,346
The amount of the closing balance on 31st March 1929	7,906

Certified that I have verified the stock of stores and found it correct.

P. T. RUSSELL,
Superintendent,
Cinchona Cultivation, Burma.

The 6th July 1929.

Countersigned.

C. C. CALDER,
Director, Botanical Survey of India.

C.

STOCK ACCOUNT OF GOVERNMENT OF INDIA CINCHONA BARK STOCKED AT MUNGPOO, FOR 1928-29.

		Quantity. lbs.	Value. Rs.
Opening balance of the stock of bark on 1st April 1928	Java bark (at 10 As. per lb.)	462,770	2,89,231
	Burma Bark (at As. 8 per lb.).	19,979	9,989
Add—Quantity and value of bark received during 1928-29	Java bark (at As. 10 per lb.)	118,998	74,374
	Burma bark (at As. 8 per lb.)	82,462	41,231
Deduct— Quantity and value utilised during 1928-29	Java bark (at As. 10 per lb.)	58,916	36,822
	Burma bark (at As. 8 per lb.)	81,361	40,680
Net amount of closing balance on 31st March 1929	Java bark (at As. 10 per lb.)	522,852	3,26,782
	Burma bark (at As. 8 per lb.)	21,080	10,540

G. E. SHAW,
Quinologist to the Government of Bengal,
Government Quinine Factory, Mungpoo.

Certified that I have verified the stock of bark for the year 1928-29 as far as practicable without actual weighing except on arrival and found it correct. No agency was employed for the verification of the stock.

G. E. SHAW.
Quinologist to the Government of Bengal,
Government Quinine Factory, Mungpoo.

Countersigned.
C. C. CALDER,
Director, Botanical Survey of India.

D.

STOCK ACCOUNT OF GOVERNMENT OF INDIA CINCHONA BARK AT NADUVATTAM FOR 1928-29.

	Quantity. lbs.	Value. Rs.
Opening balance of the stock of bark on 1st April 1928 . .	*Nil.*	*Nil.*
Add—Quantity and value of bark received during 1928-29 .	95,573 at As. 10 per lb.	59,733
	95,573	59,733
Deduct—		
(i) Quantity and value utilised, sold or otherwise disposed of during 1928-29.	78,506 (at As. 10 per lb.)	49,066
(ii) Quantity and value written off as depreciation, shortage, etc.	*Nil.*	*Nil.*
	78,506	49,066
Net amount of closing balance on 31st March 1929 . .	17,067 (at As. 10 per lb.)	10,667

A. WILSON,
Deputy Director of Agriculture
(Cinchona), Ootacamund.

Certified that I have verified the stock of bark for the year 1928-29 as far as practicable with or without actual weighing and found it correct. No agency was employed for the verification of the stock.

A. WILSON,
Deputy Director of Agriculture
(Cinchona), Ootacamund.

Countersigned.

C. C. CALDER,
Director, Botanical Survey of India.

E.

CINCHONA BARK ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION, MERGUI DISTRICT, LOWER BURMA, FOR THE YEAR 1928-29.

	Quantity. lbs.	Value. Rs.
Opening balance of stock on 1st April 1928	6,541 (at As. 8 per lb.)	3,270
Add—Quantity and value of bark harvested during 1928-29 .	109,588 (at As 8 per lb.).	54,794
	116,129	58,064
Deduct—		
(i) Quantity and value utilised, sold, or otherwise disposed of during 1928-29—(Sent to Mungpoo for manufacture).	82,464 (at As. 8 per lb.)	41,232
(ii) Quantity and value written off as depreciation, shortage, etc.	*Nil.*	*Nil.*
	82,464	41,232
Net amount of closing balance on 31st March 1929 . . .	33,665 (At As. 8 per lb.)	16,832

P. T. RUSSELL,
Superintendent,
Cinchona Cultivation, Burma.

The 6th July 1929.

Certified that the stock of Cinchona bark for the year 1928-29 was verified by the Superintendent, Cinchona Cultivation, Burma, Mergui. No re-valuation was made nor any agency employed for the verification of the stock.

C. C. CALDER,
Director,
Botanical Survey of India.

GRANT No. 50—ZOOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the ZOOLOGICAL SURVEY DEPARTMENT.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."						
A.—Pay of Officers						
Non-voted O.	Rs. *22,400* (a)	*24,030*	*23,906*	*—124*	..	*—124*
S.	*1,630*					
Voted		46,000	44,193	—1,807	—1,800	—7
Part utilisation of the provision (Rs. 2,000) for leave salary accounts for the saving.						
B.—Pay of Establishments . .		52,600	52,418	—182	—182	..
C.—Allowances, Honoraria, etc.						
Non-voted O.	*5,600* (b)	*6,105*	*5,858*	*—247*	..	*—247*
S.	*505*					
Voted		20,500	20,479	—21	—20	—1
D.—Supplies and Services . .		42,400	42,347	—53	..	—53
E.—Contingencies		14,500	16,501	+2,001	+2,002	—1
Larger purchase of furniture for storage of instruments and insect collection was responsible for the excess.						
Totals	*Non-voted*	*30,135*	*29,764*	*—371*	..	*—371*
	Voted .	1,76,000	1,75,938	—62	..	—62

(a) Sanctioned on 3rd January 1929.

	Rs.
(b) Sanctioned on 3rd January 1929 .	1,317
,, ,, 9th March 1929 .	—812
	505

GRANT No. 51—ARCHÆOLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Salaries and other Expenses in connection with the ARCHÆOLOGICAL DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30 SCIENTIFIC DEPARTMENTS."					
A.—Pay of Officers:					
Non-voted	*70,500*	*57,090*	*—13,410*	*—13,042*	*—368*
Due to the deputation of the Director General on special duty in connection with the publication of Archæological materials and adjustment of his pay under the subhead K1.					
Voted .	1,52,400	1,49,457	—2,943	—266	—2,677
B.—Pay of Establishments . .	2,35,300	2,02,867	—32,433	—29,580	—2,853
The original provision under this sub-head included a lump provision of Rs. 27,700 on account of transfer of control of Archæological buildings in the Punjab to the Archæological Department, out of which Rs. 9,240 only appertained to this sub-head and the balance to other sub-heads. Eliminating the provision pertaining to other sub heads which were duly reappropriated, the net grant under this sub-head works up to Rs. 2,16,840 against which the expenditure amounted to Rs. 2,02,867. The saving is mainly due to casualties (Rs. 4,272), abolition of one appointment (Rs. 3,350), vacancies (Rs. 1,910) and smaller cost of acting arrangements in leave vacancies (about Rs. 2,800).					
C.—Allowances, Honoraria, etc.:					
Non-voted O. Rs. *15,200* (a) S. *—2,000*	*13,200*	*4,462*	*—8,738*	*—6,000*	*—2,738*
Mainly due to the deputation of the Director General on special duty and adjustment of his travelling allowance under the sub-head K. 3—non-voted (Rs. 3,000), non-utilisation of the provision for medical treatment of British officers (Rs. 700) and of the provision for cost of passage as one of the officers did not go on leave to England as contemplated and the passage of another was adjusted against the appropriation for 1929-30 (Rs. 4,850).					
Voted . . .	85,500	77,290	—8,210	—5,560	—2,650
Due to economy in expenditure under house-rent and winter allowances in various offices (Rs. 1,450) and smaller travelling charges on account of vacancies and less touring done by some of the officers and their staff owing to pressure of administrative work at headquarters (about Rs. 7,000).					
D.—Conservation of Ancient Monuments:					
D. 1.—Special repairs of Monuments	3,56,500	3,43,890	—12,610	—4,733	—7,877
Due to (*i*). Certain works not having been executed in Old Fort, Lahore, as the Public Works Department malba lying in the Diwan-i-Am was not removed by them in time (about Rs. 2,650), (*ii*) non-payment of certain work bills in March 1929 on account of technical difficulties and abandonment of some works in Delhi Province (Rs. 9,280) and general economy in expenditure (about Rs. 680.)					

(*a*) Sanctioned on 4th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30 SCIENTIFIC DEPARTMENTS"—*contd.*					
D.—Conservation of Ancient Monuments—*concld.*					
D. 2.—Annual maintenance and upkeep of Monuments and attached gardens . .	3,87,600	3,70,673	—16,927	..	—16,927
Due to (*i*) the fact that certain works entrusted to Provincial Governments could not be executed by them during the year (Rs. 8,287), (*ii*) minor savings in various works aggregating Rs. 5,500, (*iii*) savings in the grant for maintenance of various gardens in the United Provinces on account of economy in expenditure (Rs. 1,153), (*iv*) lower tender rates (Rs. 1,566) and (*v*) vacancies in certain temporary posts (Rs. 170).					
D. 3.—Grants-in-aid . .	8,400	10,350	+1,950	+1,950	..
Increased grant-in-aid was paid to the Chhatarpur State owing to more works having been taken in hand than originally proposed by the State.					
D. 4.—*Deduct.*—Recoveries . ..		—8,800	—8,800	—9,217	+417
Owing to change of classification adopted during the year.					
E.—Library and Publications:					
E. 1.—Gross Charges . .	80,500	36,119	—44,381	—41,568	—2,813
Due to (*i*) the fact that the plates for the publication of the Sanchi Monograph entrusted to a firm in Paris were not fully reproduced (Rs. 7,200), (*ii*) non-reproduction of plates for the publication of Director General's Annual Report (Rs. 8,770), (*iii*) non-publication during the year of the Epigraphia Indo-Moslemia owing to the deputation to England of the Moslem Epigraphist and of other Archæological publication (Rs. 5,750) and (*iv*) non-utilisation of the full provision for cost of free distribution of Archæological publications as certain publications which were normally expected to be published during the year could not be published by the Press (about Rs. 22,500).					
E. 2.—*Deduct.*—Recoveries . ..		—16,472	—16,472	..	—16,472
Due to change of classification adopted during the year owing to the decision of the Government of India that the cost of printing illustrations in publication which is met from the departmental budget should be recovered from the Central Publication Branch.					
F.—Archæological Explorations:					
F. 1.—Pay of Officers: *Non-voted* O. *11,300* (*a*) S. —50	*11,250*	*12,500*	*+1,250*	..	*+1,250*
Leave salary for one month of an officer was drawn in India for which provision did not exist. The excess expenditure was regularised by the Government of India in terms of paragraph 12 of Government of India, Finance Department Resolution No. D.-1089-A, dated 1st June 1926.					
Voted . . .	37,100	37,015	—85	..	—85
F. 2.—Pay of Establishments	22,000	21,313	—687	—574	—113

(*a*) Sanctioned on 4th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30 SCIENTIFIC DEPARTMENTS"—*contd.*					
F.—Archæological Explorations—*concld.*					
F. 3.—Allowances, Honoraria, etc.: *Non-voted* O. Rs. 4,000 (a) S. —1,000	*3,000*	*1,457*	*—1,543*	..	*—1,543*

The provision for cost of passage (Rs. 1,000) was not utilised and smaller travelling charges (about Rs. 500) were incurred on account of the earlier retirement of an officer.

Voted . . .	14,900	12,947	—1,953	—1,679	—274

Due to smaller travelling charges, partly on account of less touring undertaken by two officers whose presence was necessary at headquarters for pressure of administrative works and partly on account of the breaking up of an establishment owing to the early retirement of an officer.

F. 4.—Supplies and Services	1,52,800	1,47,897	—4,903	—4,009	—894

The grant is divided amongst numerous works of excavation and the saving represents the accumulated small savings at each site of work.

F. 5.—Contingencies . .	4,200	3,547	—653	—407	—246

Due to smaller contingent expenditure partly on account of economy and partly on account of the breaking up of an establishment in consequence of the early retirement of an officer.

G.—Museums at Lahore, Taxila, Nalanda and in the United Provinces	12,500	14,618	+2,118	+2,750	—632

Due to the purchase of furniture for the Taxila Museum for Rs. 2,750 not originally provided for. At the time of preparing the estimates for 1928-29 it was not anticipated that a part of the furniture required for the Taxila Museum could not be prepared and paid for during the previous year.

H.—Other Supplies and Services .	26,900	29,583	+2,683	+3,760	—1,077

Owing to the acquisition of a rare collection of Mesopotamian and Persian seals (Rs. 6,000) partly counterbalanced by other minor savings.

I.—Contingencies	71,300	70,950	—350	—75	—275
J.—Collection and Arrangement of Central Asian Antiquities:					
J. 1.—Pay of Officers . .	6,300	6,316	+16	+16	..
J. 2.—Pay of Establishments .	2,000	1,000	—1,000	..	—1,000

The temporary establishment was not employed for the full period for which provision was made and pay was not disbursed to absentees.

(a) Sanctioned on 4th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30 SCIENTIFIC DEPARTMENTS"—*concld.*					
J.—Collection and Arrangement of Central Asian Antiquities—*concld.*					
J. 3.—Other Charges . .	7,800	7,724	—76	+800	—876
The grant was augmented by reappropriations aggregating Rs. 800 sanctioned in January 1929 (Rs. 500) and February 1929 (Rs. 300) to meet increased expenditure in connection with fittings in the show cases in the Museum to exhibit antiquities but this work could not be completed and paid for before the close of the year.					
K.—Publication of Archæological Materials:					
K. 1.—Pay of Officers		*16,042*	*+16,042*	*+16,042*	..
This sub-head was opened during the year in order to accommodate charges in connection with the deputation of the Director General to special duty for publication of Archæological materials.					
K. 2.—Pay of Establishments. ..		1,091	+1,091	+1,120	—29
			See K. 1.		
K. 3.—Allowances, Honoraria, etc.: Rs. *Non-voted* O. .. S. —1,000 (a)	—1,000	1,751	+2,751	+3,000	—249
See K. 1.—The minus supplementary appropriation represents surrender accepted by the Government of India, Finance Department out of the addition of Rs. 3,000 (column 5) reappropriated to this sub-head by the Director General in September 1928.					
Voted		671	+671	+800	—129
			See K. 1.		
K. 4.—Contingencies		1,258	+1,258	+1,300	—42
			See K. 1.		
L.—English Charges (High Commissioner) on stores		520	+520	+554	—34
An indent not forcasted.					
M.—Loss or Gain by Exchange		—1	—1	..	—1
Totals *Non-voted* . . .	*96,950*	*93,302*	*—3,648*	..	*—3,648*
Totals Voted Gross .	16,64,000	15,47,095	—1,16,905	—75,401	—41,504
Totals Voted *Deductions* .	..	—25,272	—25,272	—9,217	—16,055
Totals Voted Net . .	16,64,000	15,21,823	—1,42,177	—84,618	—57,559

(a) Sanctioned on 4th January 1929.

NOTES.

D. 1. No detailed statement of new works is appended, as no separate grants were voted by the Legislative Assembly for "Works". But a total grant of Rs. 3,56,500 was voted in lump which includes provision for major and minor works as will as other works of conservation. Details of important major works under the sub-head are given below:—

(1) *Constructing a new Archaeological Museum at Taxila.*—Revised estimate Rs. 1,37,104; expenditure to end of March 1929 Rs. 1,13,579; balance Rs. 23,525; reported to be completed.

(2) *Conservation of Itmaduddala's tomb at Agra*—Estimate Rs. 46,616; expenditure to end of March 1929 Rs. 45,081; balance Rs. 1,535; completed.

(3) *Supply and erection of pumping plant at Sekandra, Agra.*—Estimate Rs. 25,395; expenditure to end of March 1929, Rs. 18,247; balance Rs. 7,148; completed.

(4) *Conservation of the Rhotasgarh Fort.*—Estimate Rs. 53,474; expenditure to end of March 1929, Rs. 31,757; balance Rs. 21,717; in progress.

GRANT No. 52.—MINES.

ACCOUNT of the Sum Expended in the Year ended 31 March 1929, compared with the Sum Granted, to defray Expenses in connection with the MINES DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —;
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
"MAJOR HEAD.—"30-SCIENTIFIC DEPARTMENTS."					
A.—Pay of Officers					
Non-voted . .	*58,900*	*61,234*	*+2,334*	*+2,340*	*—6*
Due chiefly to the grant of personal pay to the Chief Inspector which was not provided for in the budget.					
Voted . .	66,200	66,122	—78	..	—78
B.—Pay of Establishments . .	53,000	52,856	—144	—140	—4
C.—Travelling Allowances					
Non-voted Rs. *O.* *9,200* (a) *S.* *—300*	*8,900*	*8,544*	*—356*	*—320*	*—36*
Voted	26,200	26,082	—118	..	—118
D.—Other Allowances, Honoraria, etc.					
Non-voted *O.* *9,900* (b) *S.* *—6,510*	*3,390*	*1,129*	*—2,261*	*—2,020*	*—241*
Smaller expenditure was incurred on cost of passage. The saving was retained in hand with the concurrence of the Government of India in order that the extra expenditure on account of the grant of personal pay to the Chief Inspector of Mines (*See* A. *Non-voted*) might be met by reappropriation.					
Voted	2,500	2,258	—242	..	—242
E.—Allowances and other Charges in connection with Examinations.	7,400	6,159	—1,241	—240	—1,001
The number of candidates offering themselves for examinations was less than originally anticipated.					
The saving was not offered for surrender because it was anticipated that the expenditure under the sub-head "C.—(Voted)" would exceed the budget grant. This, however, did not materialise.					
F.—Supplies and Services and Contingencies	15,700	16,078	+378	+380	—2
Due to cost of printing copies of the list of mines, other than coal mines, for which no provision was made in the estimates.					
Totals { *Non-voted*	*71,190*	*70,907*	*—283*	..	*—283*
Totals { Voted .	1,71,000	1,69,555	—1,445	..	—1,445

NOTE.

Examination fees realised during the year amounted to Rs. 6,255 out of which a sum of Rs. 29 has been refunded during the current year on account of fees of certain candidates who did not sit for the examination.

(a) Sanctioned on 21st January 1929.

	Rs.
(b) Sanctioned on 10th August 1928 .	—6,110
" " 21st January 1929 .	—400
	—6,510

GRANT No. 53—OTHER SCIENTIFIC DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray Expenses in connection with OTHER SCIENTIFIC DEPARTMENTS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"30-SCIENTIFIC DEPARTMENTS."					
A.—Central Museum :					
A. 2.—Grants-in-aid . .	35,400	34,345	—1,055	—210	—845
The net saving (Rs. 845) represents the unspent balance of the grant to the Government Art Gallery and Art Section which was retained pending receipt of the claim from the Trustees of the Museum. *See* Note.					
A. 3.—Other Charges . .	16,600	16,342	—258	—258	..
B.—Grants-in-aid to Scientific Societies and Institutes :					
B. 1.—Indian Institute of Science, Bangalore .	1,50,000	1,50,000	..	..	..
B. 2.—Bose Research Institute, Calcutta . . .	1,03,000	1,03,000	..	..	..
B. 3.—Indian Association for Cultivation of Science, Calcutta.	20,000	20,000	..	..	..
B. 4—Asiatic Society of Bengal .	5,000	5,000	..	..	..
Total . .	3,30,000	3,28,687	—1,313	—468	—845

NOTE.

The Government of India decided in December 1929 that the unspent balances of the grant to which the trustees are ordinarily entitled should not be refunded to them for the two previous years, 1927-28 and 1928-29.

BOSE INSTITUTE TRUST FUND.

Income and Expenditure Account for the year ending 31st March 1928.

Dr. Cr.

Income—	Rs.	a.	p.
Imperial Grant	1,00,000	0	0
Balance of Previous year	74	10	5
Contributed by Sir J. C. Bose	40,931	12	1
Total	1,41,006	6	6

Expenditure— Annual Pay of Staff—	Rs.	Rs.	a.	p.
Director	18,000	..		
Superintendent	3,000	21,000	0	0
Scholarships		24,508	15	3
Workshop, Laboratory, Darjeeling and Falta Research Station, expenses, etc.		26,859	15	3
Director's Touring Expenses		8,605	8	0
Ground Rent		1,800	0	0
Extension of Calcutta Laboratory		29,232	0	0
Falta Research Station		29,000	0	0
Total		1,41,006	6	6

Total Rupees One Lakh Forty-one Thousand and six, annas six and pies six only.

I certify that I have examined the above statement with the accounts and vouchers of the Bose Institute and found it correct.

Calcutta:
The 9th April 1928.

B. CHOWDHARY,
Government Authorised Auditor of Companies in India.

Verified and found correct.

J. C. MITRA,
Late Accountant General, Bengal.

Financial Adviser to the Bose Institute.

J. C. BOSE,
Director, Bose Institute.

BOSE INSTITUTE TRUST FUND.

Income and Expenditure Account for the year ending 31st March, 1929.

Income—	Rs.	A.	P.
Imperial Grant	1,00,000	0	0
Advance by Sir J. C. Bose	34,121	11	5
Total	1,34,121	11	5

Expenditure— Annual pay of staff—	Rs.	A.	P.
Director	18,000	0	0
Superintendent	3,120	0	0
Scholarships	26,690	0	0
Contribution to Provident Fund	2,025	0	0
Workshop and Servants	6,358	13	9
Contribution to Provident Fund	37	1	0
Calcutta, Darjeeling and Falta research Station Expenses including apparatus chemicals, etc.	25,878	0	8
Director's tour in Europe, Egypt and India	10,853	4	0
Expenses for Professor Molisch's visit to Bose Institute	2,619	8	0
Superintendent's travelling Expenses	240	0	0
Ground rent	1,800	0	0
Expenses for printing a report of the Institute including Blocks	1,000	0	0
Extension of Calcutta Laboratory	35,500	0	0
Total	1,34,121	11	5

I certify that I have examined the above statement with the accounts and vouchers of the Bose Institute and found it correct.

Calcutta:

The 1st April 1929.

B. CHOWDHARY,
Government Authorised Auditor of Companies in India.

J. C. BOSE,
Director, Bose Institute.

BOSE INSTITUTE TRUST FUND.

Income and Expenditure Account for the year ending 28th February 1929.

Expenditure—	Rs. a. p.	Rs. a. p.
To Expenses—		
Salaries	6,900 0 0	
Bank charges . . .	264 14 0	
Law charges . . .	770 0 0	
		7,934 14 0
„ Amount transferred to Reserve Fund		63,576 12 2
Total . ..		71,511 10 2

Income—	Rs. a. p.	Rs. a. p.
By Interest—		
On securities . . .	32,969 13 6	
Sundries	17,017 6 8	
		49,987 4 2
„ Donations and Scholarships		16,640 0 0
„ Dividend		1,359 6 0
„ House rent		2,100 0 0
„ Ground rent		1,425 0 0
Total		71,511 10 2

Examined and found correct.

B. CHOWDHARY,
Government Authorised Auditor of Companies in India.

BOSE INSTITUTE TRUST FUND,

BALANCE SHEET as on 28th February 1929.

Liabilities.	Rs. a. p.	Rs. a. p.
Trust Fund on 28th February 1929 (including Reserve Fund).		
(*Less* depreciation in Buildings and Furniture Rs. 3,511-0-0) .	..	11,97,072 3 4
Scholarship and Building—		
Depreciation Fund—		
(Contributed through Sir J. C. Bose)	..	28,638 12 8

Assets.	Rs. a. p.	Rs. a. p.
Land	..	1,50,000 0 0
Buildings—		
As per last account . . .	1,52,319 0 0	
Less depreciation at 2 per cent. .	3,046 0 0	1,49,273 0 0
Apparatus	..	25,000 0 0
Furniture—		
As per last account . . .	9,291 0 0	
Less—depreciation at 5% . .	465 0 0	8,826 0 0
Investments—		
To 29th February 1928—		
3½% G. P. Notes (Face value) .	1,00,000 0 0	
3½%G. P. Notes for Rs 4,72,600 (at cost) . . .	3,40,345 8 0	
6% Bonds for Rs. 14,000 (at cost)	14,600 13 4	
5% Bonds for Rs. 2,33,900 (at cost) . . .	2,30,604 14 2	
Since added.		
3½% G. P. Notes with Accountant General, Bengal (Face value).	8,800 0 0	
4½% Loan for Rs. 70,000 (at cost).	66,450 12 6	

			200 Pref. shares of Birla Jute Mills . . .	20,000	0	0	
			Mortgage of property . .	71,835	12	3	
				8,52,637	12	3	
			Investment of scholarship and Building depreciation Fund—				
			3½% G. P. Notes for Rs. 41,500 (at cost) . . .	28,638 12 8			8,81,276 8 11
			Cash Balance	..			11,335 7 1
Total .	12,25,711	0	0	Total .			12,25,711 0 0

I have examined the above balance sheet with the books and vouchers of the Institute and found it in accordance and herewith I certify that the Balance Sheet exhibits a true view of the state of Affairs of the Bose Institute Trust Fund and that I have verified the securities and the investments.

Calcutta :

8th March 1929.

B. CHOWDHARY,
Government Authorised Auditor of Companies in India.

IMPORTANT COMMENTS.

Subsidiary Accounts.

The Bose Research Institute of Calcutta receives an annual grant of Rs. 1,00,000. The condition attached to the grant being that the Government Grant for any one year should be in the proportion of two to one of the income actually derived from the private sources. The Accountant General, Bengal verifies the income from private sources in respect of the preceding year before the payment of the Government Grant is made.

Two Income and Expenditure Accounts of the Institute for 1928-29 are appended to the Appropriation Account for this Grant, one relating to the income derived from private sources and another in respect of the receipts derived from Government Grants-in-aid. The former account relating to the year 1927-28 was not included in the previous Report, as the Director of the Institute expressed himself strongly against being asked to submit such an account on the ground that the income from private sources was already subject to the audit of the Accountant General, Bengal. The account for 1928-29 was furnished by the Director under protest. The Pay and Accounts Officer, Miscellaneous Central Departments, to whom it was submitted, has suggested the publication of the account for 1928-29 and the balance sheet as at 28th February 1929.

The other Income and Expenditure Account is in respect of the receipts derived from Government Grants-in-aid. The account does not as in the previous year, include on the receipt side the grant of Rs. 3,000 made by Government for the cost of printing, etc. This omission was reported to the Government of India in August last, but their orders have not yet been received.

2. *Central Museum.*—The provision for the establishment employed in the Art Gallery and Art Section of the Indian Museum which used to be made under the sub-head 'Pay of Establishments' has been shown in the Demand for 1928-29 in a lump sum under the head 'Grants-in-aid'. This change in procedure is stated by the Pay and Accounts Officer, Miscellaneous Central Departments, to be due to an order of the Department of Education, Health and Lands in which it was stated that the Government of India did not consider it necessary for the Government of Bengal to submit a detailed budget in respect of this establishment. The Indian Museum consists of several sections out of which the Art Section (including the Art Gallery) and the Museum Staff for the general management of the Museum are directly under the control of the Trustees. The establishment of the Art Section and the Art Gallery, formerly attached to the School of Art, Calcutta, was transferred to the control of the Trustees from April 1926. It has been decided by the Government of India that this establishment (excepting new recruits) should be treated as employees of the Central Government and paid from Central revenues, *i.e.*, as permanent and pensionable Government servants, as they were prior to transfer. The Staff employed in the office of the Trustees are not Government servants.

Although the bulk of the income of the Central Museum, Calcutta, is derived from grants-in-aid the Pay and Accounts Officer, Miscellaneous Central Departments does not consider it necessary to append an account showing the receipts and expenditure of the Museum as the entire expenditure met out of the grant-in-aid is subject to Government Audit and as the receipts are also audited by the Accountant General, Bengal. The audited accounts in respect of the Indian Museum are also submitted annually to the Government of India by the Accountant General, Bengal.

The general question of the financial responsibilities of Government towards the Indian Museum (including status of the servants) is still under the consideration of the Department of Education, Health and Lands. The Government of India are, it is understood, awaiting the detailed views and observations of the Trustees on certain questions raised in June 1929.

GRANT No. 54—EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for Expenditure in respect of EDUCATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD —"31—EDUCATION".					
A.—Grants-in-aid to Universities .	2,63,000	2,63,000	..	..	..
B.—Grants-in-aid to Non-Government Arts Colleges:					
Non-voted Rs. O. .. S. (a) 8,482	8,482	8,482	..	..	..
Voted .	25,000	25,766	+766	+1,012	—246
C.—Grants-in-aid to Non-Government Secondary and Primary Schools.					
Non-voted .	*1,000*	..	*—1,000*	..	*—1,000*
Grants-in-aid to schools in the "Administered areas" in the Manipur State (Assam) provided for in the estimates were not drawn.					
Voted . .	22,300	26,485	+4,185	+4,149	+36
The excess occurred in Bihar and Orissa and was mainly due to expenditure in connection with conservancy arrangement (Rs. 1,133) and construction of a set of quarters and surface drain for the Pusa High School (Rs. 3,016), not having been provided for in the original estimates.					
D.—Scholarship and Other Miscellaneous Charges:					
D. 1.—Grant-in-aid . .	1,000	1,000	..	..	..
D. 2.—Other Charges:					
Non-voted O. .. S (b) 6,624	*6,624*	*2,624*	*—4,000*	..	*—4,000*
The saving occurred in the Central Provinces. The supplementary appropriation of Rs. 4,000 sanctioned on 31st January 1929 on account of cost of passages for an officer of the Indian Educational Service remained unutilised.					
Voted	12,700	2,575	—10,125	—10,125	..
Due mainly to non-utilisation of the provision of Rs. 9,000 in Bombay to meet payment to the Bombay Government in compensation for the former interest realised from Securities of the Gujerat College, Ahmedabad. The charge was correctly debited to the Major head "20 Interest on other obligations". (Grant No. 26—Interest on Miscellaneous Obligations—Sub-head F-4.)					

(a) Sanctioned on 5th March 1929.

(b)		Rs.
Sanctioned on	17th July 1928 . .	1,656
Do.	18th July 1928 . .	970
Do.	31st January 1929 . .	4,000
Do.	9th March 1929 . .	—2
		6,624

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "31—EDUCATION"—*concld.*					
A.A.—University Government Art Colleges:					
O. .. (*c*) *3,387* / S. *3,387*	*3,387*	*3,287*	*—100*	..	*—100*
C.C.—Government Secondary Schools	..	300	+300	+300	..
Represents leave salary of an Assistant Master in the Mayo College on foreign service in the Kotah State.					
Totals . *Non-voted* .	*19,493*	*14,393*	*—5,100*	..	*—5,100*
Totals . Voted . .	3,24,000	3,19,126	—4,874	—4,664	—210

(*c*) Sanctioned on 4th September 1928 . . Rs. 3,262
Do. 22nd February 1929 . . 115
Do. 14th March 1929 . . 10
3,387

GRANT NO. 55—MEDICAL SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the MEDICAL SERVICES.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "32—MEDICAL."					
A.—Medical Establishment—Superintendence:					
A. 1.—Pay of Officers:					
Non-voted O. *1,43,400* (a) S. *—16,072*	*1,27,328*	*1,23,912*	*—3,416*	..	*—3,416*
Due mainly to (*i*) the fact that one officer did not draw his pay for February 1929 (Rs. 1,200), (*ii*) exhibition of an expenditure of Rs. 1,470in the statement of expenditure by the Director General, Indian Medical Services through a misapprehension and (*iii*) adjustment of a refund (Rs. 750) of excess leave salary drawn in England.					
Voted . . .	9,000	..	—9,000	—9,000	..
The provision was intended for a non I. M. S. Bacteriological officer for employment under the Medical Research Department but such an officer was not available.					
A 2.—Pay of Establishments	1,25,300	1,17,278	—8,022	—7,640	—382
The Chief Superintendent and one Assistant were on leave out of India.					
A. 3.—Allowances, Honoraria, etc.:					
Non-voted O. *12,000* (b) S. *11,219*	*23,219*	*25,492*	*+2,273*	..	*+2,273*
Chiefly due to the expenditure on account of cost of passages granted to the officers of the Indian Medical Department for which no provision was originally made. The debits were adjusted after the close of the financial year.					
Voted . . .	21,500	24,473	+2,973	+3,060	—87
Mainly due to the adjustment of charges on account of Indian Medical Service Selection Board (Rs. 4,331) for which no provision existed in the budget; this was partly counterbalanced by savings under "allowances, etc.," (Rs. 1,358).					

	Rs.
(a) Sanctioned on 9th January 1929	—12,607
" on 16th January 1929	—1,500
" on 14th January 1929	—805
" on 11th February 1929	—1,160
	—16,072
(b) Sanctioned on 9th January 1929	9,757
" on 23rd February 1929	1,462
	11,219

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "32—MEDICAL."—*contd.*					
A.—Medical Establishment—Superintendence—*concld.*					
A. 4.—Grants-in-aid, Contributions, etc.					
O. .. (a) S. 2,850 (Rs.)	2,850	2,815	—35	..	—35
A. 5.—Supplies and Services .	500	28	—472	—400	—72
Due to non-production of any maps or charts in the annual Report of the Public Health Commissioner with the Government of India for 1926.					
A. 6.—Contingencies . .	18,600	19,990	+1,390	+1,400	—10
More expenditure on postage, telegram and telephone charges mainly accounts for the excess.					
A. 9.—Charges in connection with the visit of Sir Malcolm Watson and Major Lock Wood Stevens . . .	..	1,689	+1,689	+3,000	—1,311
No provision was made in the original budget estimates for 1928-29 as no information of the visit was received at the time of the preparation of the budget estimates. A sum of Rs. 3,000 was arranged by reappropriation to meet this expenditure. The saving with referrence to the modified grant is due to the failure of certain Railways to raise debits before the close of the financial year. The remaining saving could not be surrendered to Government as it could not be anticipated in time.					
A. 10.—*Deduct*—(*i*) Charges recovered from the Indian Research Fund Association and (*ii*) Expenditure charged to the Grant No. 56—Public Health . .	—68,800	—68,010	+790	+1,227	—437

(a) Sanctioned on 9th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "32—MEDICAL"—*contd.*					
B.—Medical Establishment—District Medical Officers:					
B. 1.—Simla:					
B. 1 (1).—Pay of Officers:					
Non-voted O. 39,000 (a) S —9,540	*29,460*	*29,060*	*—400*	..	*—400*
Voted . . .	16,100	14,084	—2,016	—1,890	—126

Due mainly to a wrong provision for house rent and other allowances, etc. (Rs. 4,800) counterbalanced by excess under head "moiety of the pay of Laboratory Assistant" for payments for 1927-28 (Rs. 2,700) and for 1928-29 (Rs. 100).

B. 1 (2).—Pay of Establishments . . .	200	80	—120	—120	..

Due to the decision that the press allowance drawn by the Sub-Assistant Surgeon, Civil and Military Dispensary should be debited to grant No. 71—Stationery and Printing.

B 1 (3).—Other Charges:

Non-voted O. .. (b) S. 570	*570*	*580*	*+10*	..	*+10*
Voted . . .	5,300	6,538	+1,238	+1,020	+218

The excess was due to more expenditure under house-rent and other allowances of the Assistant Surgeons (Rs. 867) and expenditure under travelling allowanees (Rs. 769) for which no provision existed in the budget, counterbalanced by savings under rent of telephono (Rs. 300) and miscellaneous contingencies (Rs. 98) due to the provision based on past years' actuals proving a bit high.

	Rs.
(a) Sanctioned on 16th January 1929	—2,708
,, on 14th January and 23rd February 1939	—6,832
	—9,540

(b) Sanctioned on 16th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "32—MEDICAL."—*contd.*					
B.—Medical Establishment—District Medical officers—*concld.*					
B. 1 (4).—Grants-in-aid, Contributions, etc.					
O. 1,200 (a) S. 2,138	*3,338*	*3,389*	*+51*	*+47*	*+4*
B. 2.—North-East Frontier,—Assam:					
B. 3 (1).—Pay of Officers .	*21,400*	*19,631*	*—1,769*	*—1,600*	*—169*
The pay of the Civil Surgeon was less than what was anticipated originally.					
B. 3 (2).—Pay of Establishment.					
O. 2,556 (a) S. 200	*2,756*	*3,180*	*+424*	*+500*	*—76*
Mainly due to the debit of leave and deputation salary of Sub-Assistant Surgeons on leave and training in Post Graduate course.					
B. 3 (3).—Other Charges .	*7,744*	*8,529*	*+785*	*+1,100*	*—315*
Travelling allowance on transfer of a Civil Surgeon mainly accounts for the excess.					
C.—Other Medical Establishments:					
C. 1.—Imperial Serologist:					
C. 1 (1).—Pay of Officers:					
Non-voted . *O. 21,000 (b) S. —359*	*20,641*	*20,641*	..	..	..
Voted . . .	19,400	16,978	—2,422	—2,400	—22
Saving was due to partial utilisation of the provision for leave salary.					

(a) Sanctioned on 16th January 1929.
(b) Sanctioned on 11th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual. Expenditure.	Excess + Saving—.	Net modification. by Reappropriation, withdrawal or surrender.	Remainder. unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "32—MEDICAL"—*contd.*					
C.—Other Medical Establishments—*concld.*					
C. 1 (2).—Pay of Establishments . . .	6,900	6,437	—463	—400	—63
Part utilisation of the provision for leave salary accounts for the saving.					
C. 1 (3).—Other Charges .					
Non-voted Rs. *O. 3,600 (a) S. —72*	*3,528*	*3,481*	*—47*	*—47*	..
Voted . . .	8,000	7,791	—209	—200	—9
C. 2.—Chemical Examiner :					
C. 2 (1).—Pay of Officers .	*4,000*	*3,600*	*—400*	..	*—400*
C. 2 (2).—Establishment Charges paid to other Governments, Departments, etc . . O. 21,000 (b) S. 4,000	25,000	24,640	—360	..	—360
The supplementary grant of Rs. 4,000 was obtained to meet an increase in the contributions payable to the Bombay Government on account of cost of analytical work done at the Chemical Analyser's Laboratory, Bombay. *See* Notes.					
D.—Hospitals and Dispensaries :					
D. 1.—Pay of Establishments.					
Non-voted	*9,016*	*8,828*	*—188*	..	*—188*
Voted .	11,200	11,300	+100	+40	+60
D 2.—Other Charges :					
Non-voted *O. 12,284 (c) S. 1,300*	*13,584*	*11,736*	*—1,848*	..	*—1,848*
The additional appropriation of Rs. 1,300 was not utilised and the balance of the saving was due mainly to less expenditure on compensatory allowance in Assam.					
Voted . . .	19,400	18,430	—970	—710	—260
Due mainly to less expenditure on English Medicine.					
D. 3.—Grants-in-aid to Non-Government Medical Institutions . . .	14,000	28,550	+14,550	+15,000	—450
A non-recurring grant of Rs. 15,000 to the Lady Reading Hospital for women and children, Simla was sanctioned with the approval of the Secretary of State after the budget estimates for 1928-29 had been framed.					
D. 4.—*Deduct*—One-third share recovered from Military	—9,000	—8,540	+460	..	+460
Less expenditure in the Civil and Military Dispensary, Simla accounts for the short recovery.					

(a) Sanctioned on 11th February 1929.
(b) Voted by the Legislative Assembly on 18th February 1929.
(c) Sanctioned on 16th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "32—MEDICAL"—*contd.*					
E.—Grants for Medical purposes Rs. O. 4,12,000 (a) S. 27,000	4,39,000	4,45,262	+6,262	+6,300	—38

Mainly due to the adjustment of expenditure on account of the 7th Congress of the Far Eastern Association of Tropical Medicine (Rs. 6,000) for which no provision was originally made in the budget and under Hospital Aid Fund Simla (Rs. 262) as no accurate estimate is possible on account of the nature of the grant.

No original provision could be made for the former item as it was not known at the time of preparation of the budget, that the whole of the provision made in 1927-28 would not be spent in that year. *See* also Notes.

F.—X-Ray Institute, Dehra Dun:

F. 1.—Pay of Officers:

Non-voted O. *17,600* (b) S. *—187*	*17,413*	*17,413*	..	..	..
Voted . . .	22,300	20,454	—1,846	..	—1,846

Non-utilisation of the provision for leave salary (Rs. 1,000) and appointment of an officer on lower rate of pay account for the saving.

F. 2.—Pay of Establishments	25,000	25,606	+606	+1,513	—907

The cost of the establishment in connection with repairs to X-Ray apparatus, the provision for which was originally made under the head "F.-3—Supplies and Services", was debited to this head.

F. 3.—Supplies and Services .	56,700	51,818	—4,882	+5,600	—10,482

Saving occurred chiefly under "Freight on Europe Stores" (about Rs. 5,000) and under "Customs Duty on Store" (about Rs. 3,000) mainly due to the fact that the duplitized films which were in the first instance included in the Home indents were subsequently purchased in India. The saving was partially counterbalanced by excess under head "Purchase and repairs of workshop and chemical materials, etc.," due to increased expenditure on purchase of duplitized films owing to increased demand from outstations. The net addition of Rs. 5,600 made by orders of reappropriation sanctioned on different dates to meet anticipated extra expenditure for purchase of duplitized films proved unnecessary as savings ultimately accrued in the provision for (1) freight on Europe stores and (2) customs duty on stores, which could not be foreseen.

F. 4.—Allowances and Contingencies					
Non-voted	*200*	..	*—200*	*—26*	*174*
Voted .	14,400	9,300	—5,100	—2,000	—3,100

Mainly to less expenditure on purchase of packing cases and other expenses in connection with despatch of stores, than anticipated.

F. 5—Grants-in-aid					
O. .. (c) S. 574	*574*	*950*	*+376*	*+26*	*+350*

Due to adjustment of arrears of passage contribution of an officer, Rs. 600 were adjusted after the close of the year. Through a mistake in the account office the exact amount required could not be provided for.

(a) Voted by the Legislative Assembly on 18th February 1929.
(b) Sanctioned on 27th November 1928 . . . . . Rs. —574
" " 14th March 1929 387
—187
(c) Sanctioned on 27th November 1928.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "32—MEDICAL"—*concld.*					
G.—English Charges (High Commissioner) on Stores . . .	59,000	44,189	—14,811	—13,600	—1,211
Some stores provided for under the sub-head were subsequently purchased in India (*see* sub-head F.-3.)					
H.—Loss or Gain by Exchange .	..	137	+137	+200	—63
(*See* paragraph 41 Chapter III.)					
Totals *Non-voted* . . .	*2,87,621*	*2,83,237*	*—4,384*	..	*—4,384*
Totals Voted Gross .	9,16,800	8,95,052	—21,748	—1,227	—20 521
Totals Voted Deductions	—77,800	—76,550	+1,250	+1,227	+23
Totals Voted Net .	8,39,000	8,18,502	—20,498	..	—20,498

NOTES.

1. Sub-head C 2 (2).—The supplementary grant of Rs. 4,000 obtained from the Legislative Assembly in February 1929 was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department out of the Reserve at their disposal (*see* list appended to Grant No. 72 Miscellaneous—Subhead L.).

2. Sub-head E. The supplementary grant of Rs. 27,000 obtained from the Legislative Assembly in February 1929 was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department, out of the Reserve at their disposal (*see* list appended to Grant No. 72-Miscellaneous—Sub-head L.).

3. *Losses* (*i*) With reference to the remarks of the Public Accounts Committee in paragraph 56 of their report on the Accounts of 1924-25, surplus stores of the Institute worth Rs. 91,330 have been issued free to various Government Institutions and their value written off by the Government of India. The Superintendent of the Institute has also been authorised by the Government of India to sell the remaining stock which may be useless or unsuitable.

(*ii*) A loss of Rs. 2,640 due to the reduction of the issue price of coolidge tubes in stock with the Superintendent of X-Ray Institute, Dehra Dun, was written off by the Government of India, Finance Department, in the month of February 1929.

A

STATEMEMT showing the financial results of the sale of X-Ray, Electro-Therapeutic, Radiographic and other Electric Stores at the X-Ray Institute of India, Dehra Dun, during the year 1927-28.

Debits.	Rs.	Credits.	Rs.
1. Value of Store in stocks on 1st April 1927 (as per Statement, B)	8,87,578	1. Value of stores issued or sold during 1927-28 :—	
2. Cost of stores purchased from England and received during 1927-28, converted at the average rate of exchange	56,177	(*i*) to the Institute	33,988
3. Cost of stores purchased in India	30,834	(*ii*) to other Central Hospitals	542
4. Value of stores received back from Military Units and Civil Hospitals during 1927-28, which are in issuable condition and for which credit was allowed	40,892	(*iii*) to Provincial Civil Hospitals.	23,899
5. Carriage and other incidental charges	8,783	(*iv*) to Military units	98,332
6. Customs Duty	8,166	(*v*) to private persons or local bodies	5,200
7. Indirect charges on stores issued to Provincial Civil and Military Hospitals, local bodies, etc., (*vide* statement C)	26,278	2. Value of stores lost, condemned or broken	8,463
8. Profit	7,832	3. Loss on sale of surplus and obsolete stores at concession rates	10,503
		4. Loss on account of depreciation in the value of stores	1,47,812
		5. Value of stores in stock on 31st March 1928 (as per statement B)	7,13,250
		6. (*a*) Indirect charges on stores	23,548
		(*b*) Railway freight and Insurance charges recovered from Provincial Governments, Military Departments, etc.	1,003
Total	10,66,540		10,66,540

MAN SINGH,
Accounts Clerk.

S. M. HEPWORTH, MAJOR, I.M.S.,
Superintendent, X-Ray Institute, Dehra Dun, U. P.

The *pro forma* accounts for 1927-28 as published in the Appropriation Accounts for 1927-28 were revised as above.

J. L. SINHA,
Assistant Accounts Officer, Central Revenues.

4th December 1929.

B

STORE ACCOUNT for 1927-28 of X-Ray, Electro-Therapeutic and other Electric Stores at the X-Ray Institute of India, Dehra Dun.

	On 1st April 1927.	On 31st March 1928.
	(i) Rs.	(ii) Rs.
(i) Stores which have been tested and are in issuable condition	5,80,405	4,34,206
(ii) Surplus and obsolete stores	3,07,173	2,79,044
	8,87,578	7,13,250

S. M. HEPWORTH, MAJOR, I.M.S.,
Offg. Superintendent, X-Ray Institute of India,
Dehra Dun.

C

STATEMENT showing the expenditure incurred as indirect charges on the stores in the X-Ray Institute during the year 1927-28.

	Rs.
1. Superintending Establishment including pay of Superintendents and Assistants.	4,293
2. Establishment engaged on direct handling of stores	2,028
3. Transport Establishment	624
4. Workshop Charges	7,461
5. Maintenance of store-godowns and interest on capital cost of the godowns	4,651
6. Contingencies including packing cases	3,301
7. Audit	235
8. Pensionary charges	1,919
9. Accounts clerk	1,766
Total	26,278

A

STATEMENT showing the financial results of the sale of X-Ray, Electro-Therapeutic Radiographic and other Electric Stores at the X-Ray Institute of India, Dehra Dun, during the year 1928-29.

Debits.	Rs.	Credits.	Rs.
1. Value of stores in stock on 1st April 1928 (as per statement B)	7,13,250	1. Value of stores issued or sold during 1928-2 :—	
2. Cost of stores purchased from England and received during 1928-29, converted at the average rate of exchange . .	42,483	(*i*) to the Institute . .	26 506
		(*ii*) to other Central Hos itals	145
		(*iii*) to Provincial Civil Hospitals	8,037
3. Cost of stores purchased in India	43,901	(*iv*) to Military Units . .	89,155
4. Value of stores received back from Military Units and Civil Hospitals during 1928-29, which are in issuable condition and for which credit was allowed	646	(*v*) to private persons or local bodies including transfers to London . . .	3,084
		(*vi*) Unallocated item . .	778
5. Carriage and other incidental charges	3,638	2. Value of articles lost, condemned or broken *less* proceeds of condemned or broken stores	2,478
6. Customs duty. . . .	4,906	3. (*a*) Loss on sale of s rplus and obsolete stores at concession rates	35,617
7. Other charges on stores, (*viz.*, Establisment, workshops contingencies, Interest and depreciation on buildings, etc., as per statement C) . . .	20,575	(*b*) Loss on sale of surplus and obsolete stores as free supply	91,529
		4. Loss on account of depreciation in the value of stores (Coolidge tubes)	2,640
8. Profit	4,370	5. Value of stores in stock on 31st March 1929 (as per statement B)	5,53,825
		6. Depa tmental charges on stores recovered from Provincial Governments, Military Departments, Local bodies, etc. .	19,975
Total .	8,33,769		8,33,769

Net Loss.

	Rs.
Vide item 2 of Credit side . .	2,478
Vide item 3 (*a*) Credit side . .	35,617
Vide item 3 (*b*) Credit side . .	91,529
	1,29,624
Deduct—profit as per item 8 of Debit side	4,370
Net Loss .	1,25,254

MAN SINGH,

Accountant

J. L. SEN, MAJOR, I.M.S.,

Superintendent, X-Ray Institute, Dehra Dun, U.P

J. L. SINHA,

Assistant Accounts Officer, Central Revenues.

B

STORES ACCOUNTS for 1928-29 of X-Ray, Electro-Therapeutic and other Electric Stores at the X-Ray Institute of India, Dehra Dun.

	On 1st April 1928.	On 31st March 1929.
	(1)	(2)
	Rs.	Rs.
(*i*) Stores which have been tested and are in issuable condition . .	4,34,206	4,06,646
(*ii*) Surplus and obsolete stores	2,79,044	1,47,179
Total .	7,13,250	,53,825

J. L. SEN, MAJOR, I.M.S.,
Superintendent X-Ray Institute of India, Dehra Dun.

C

STATEMENT showing the expenditure incurred as indirect charges on the stores in the X-Ray Institute during the year 1928-29.

	Rs.
1. Superintending Establishment including pay of Superintendent and Assistants .	3,526
2. Establishment engaged on direct handling of stores	1,807
3. Transport Establishment	154
4. Workshop Charges	3,261
5. Maintenance of store godowns and interest on capital cost of the godowns .	4,651
6. Contingencies including packing cases	2,215
7. Accounts clerk	2,044
8. Pensionery charges	1,919
9. Audit	998
Total .	20,575

GRANT No. 56—PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray Expenses in connection with PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "33—PUBLIC HEALTH."					
A.—Public Health Establishment:					
A. 1.—Pay of Officers:					
O. *34,900* (a) S. *—3,836*	*31,064*	*31,250*	*+186*	..	*+186*
The Pay and Accounts Officer, Secretariat states that the Education Department was addressed on the 22nd March for provision of funds but it was then too late to sanction any reappropriation.					
A. 2.—Other Charges: *Non-voted*					
O. *6,825* (b) S. *3,000*	*9,825*	*8,456*	*—1,369*	*—200*	*—1,169*
The saving is the net result of a saving of Rs. 1,627 in the estimates of the Pay and Accounts Officer, Secretariat counterbalanced by an excess of Rs. 258 in Assam. The saving is due to (i) Rs. 857 having been unexpectedly received from the Eastern Bureau League of Nations, Singapore, on account of steamer fare and subsistence allowance of the Public Health Commissioner, (ii) Rs. 570 on account of less touring and (iii) non-utilisation of the provision for medical treatment of officers of Superior Civil Service (Rs. 200). The excess in Assam was mainly due to travelling allowance of vaccination staff in the Sadiya Frontier Tract having been debited to this head from this year.					
Voted	15,200	6,440	—8,760	—3,000	—5,760
Due to (i) non-utilisation of the full grant for the Central Publicity Bureau (Rs. 509), (ii) abolition of free supply of the annual report of the Public Health Commissioner with the Government of India for 1926, to the Assistant Directors of Public Health and Civil Surgeons in the Provinces (Rs. 1,872), (iii) issue of lesser number of bulletins at a reduced rate (Rs. 3,379) and (iv) no charge having been incurred under deputation of Public Health Commissioner to Paris (Rs. 3,000).					
A. 3.—Grants-in-aid, Contributions etc.:					
O. *1,000* (c) S. *1,106*	*2,106*	*2,311*	*+205*	*+200*	*+5*
Amount required for contributions on account of passage of the officiating Public Health Commissioner proved slightly more than was anticipated.					

	Rs.
(a) Sanctioned on 8th January 1929.	—800
Do. 14th January 1929	—2,900
Do. 5th March 1929	—136
(b) Sanctioned on 7th May 1928	—3,836
(c) Sanctioned on 8th January 1929	800
Do. 5th March 1929	306
	1,106

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "33—PUBLIC HEALTH"—*contd.*					
B.—Public Health Establishment—Charges brought to account initially against the Grant for Medical Services (No. 55) .	66,400	62,975	—3,425	—2,900	—525

Smaller expenditure was incurred under Grant No. 55—Medical Services.

C.—Public Health—Expenses in connection with Epidemic Diseases:					
C. 1.—Port Quarantine charges in Madras Presidency:					
C. 1. (1).—Pay of Establishments . . .	16,640	16,935	+295	+400	—105
C. 1. (2).—Allowances, Honoraria, etc. . .	1,402	876	—526	—400	—126

Due to the fluctuating nature of charges *viz.*, "fees for medical inspection of vessels" as inspection of vessels is not only restricted to suspected vessels but also depends upon weather conditions.

C. 1. (3).—Other Expenses .	6,398	5,576	—822	+1,000	—1,822

Owing to the uncertainty of the expenditure under "petty construction and repairs", "cost of instruments" and "other contingencies", included under this sub-head the savings were not susceptible of accurate estimating and surrender before the close of the year.

C. 2.—Port Health Establishment, Bombay, Karachi and Aden:					
C. 2. (1).—Pay of Officers:					
Non-voted . .	*53,500*	*49,425*	*—4,075*	..	*—4,075*

Due to (*i*) absence on leave of the Port Health Officer, Bombay (Rs. 2,000) and (*ii*) only partial utilisation of the provision for leave salary (Rs. 2,100).

Voted . .	30,355	29,445	—910	+400	—1,310

There were savings in the provision for leave salary.

C. 2. (2).—Pay of Establishments:					
Non-voted . .	*2,678*	*2,559*	*—119*	..	*—119*
Voted . .	22,720	21,177	—1,543	—344	—1,199

Partial utilisation of the provision for leave salary (Rs. 500) and vacancies (Rs. 1000), explain the savings.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "33—PUBLIC HEALTH"—*contd.*					
C. 2.—Port Health Establishment, Bombay, Karachi and Aden—*contd.*					
C. 2. (3).—Allowances, Honoraria, etc.:					
Non-voted . . .	*12,064*	*14,397*	*+2,333*	*+100*	*+2,233*
Increased expenditure on overtime fees.					
Voted . .	15,042	15,363	+321	+144	+177
C. 2. (4).—Supplies and Services:					
Non-voted Rs. O. *10,658* (a) S. *7,562*	*18,220*	*13,138*	*—5,082*	*—100*	*—4,982*
There were savings in the allotment of Rs. 7,562 sanctioned to meet the cost of a new hull for the steam Launch 'Blanche' of the Port Health Officer, Aden (Rs. 1,000) and in the provision for purchase of stores, etc., and other contingencies (Rs. 4,000). *See* Notes.					
Voted O. 49,383 (b) S. 10,000	59,383	67,430	+8,047	+4,675	+3,372
Due to the purchase of a Clayton Apparatus Barge for the Port Health Office, Karachi. *See* Notes.					
C. 2. (5).—Grants-in-aid, Contributions, etc. . .	*1,100*	*300*	*—800*	..	*—800*
Due to only net expenditure on passage contributions (*i.e. 1/4th share*) *having* been debited to this head whereas provision was made for the gross expenditure.					
C. 2. (7).—*Deduct*—Recovered from the Government of Bombay: *Non-voted* O. *—20,000* (a) S. *—1,890*	*—21,890*	*—19,655*	*+2,235*	..	*+2,235*
The actual recoveries from the Bombay Government were smaller as a consequence mainly of reduced expenditure under C. 2. (1) and C. 2. (4) non-voted.					
Voted . .	—22,000	—26,630	—4,630	—4,875	+245
The actual recoveries from the Bombay Government were higher as a consequence mainly of increased expenditure on items C. 2. (4)-Voted.					

(a) Sanctioned on 2nd February 1929.
(b) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "33—PUBLIC HEALTH"—*contd.*					
C. 3.—Pilgrim Charges:					
C. 3. (1).—Pay of Establishments . . .	2,580	1,184	—1,396	..	—1,396
Smaller expenditure was incurred on temporary establishment. The charges recorded under the head are of a fluctuating nature.					
C. 3. (2).—Other Charges .	10,920	8,975	—1,945	..	—1,945
The saving represents reduced expenditure on contingencies. Pilgrim charges are necessarily of a fluctuating nature.					
C. 4.—Expenses in connection with Malaria in North-East Frontier	*1,100*	*1,220*	*+120*	*+301*	*—181*
C. 5.—Establishment Charges paid to other Governments, Departments, etc.:					
O. Rs. 64,560 (a) S. 5,000	69,560	58,314	—11,246	..	—11,246
The original grant of Rs. 63,000 (included in Rs. 64,560) relating to Bengal was intended to meet half cost of the Port Health Departments, Calcutta and Chittagong, to be borne by the Central Revenues. A further sum of Rs. 5,000 was provided on 18th February 1929 on the recommendations of the Government of Bengal, to meet the half cost of arrear overseas pay and pensions of Port Health Officer, Calcutta. (*See* Notes.) The saving was due chiefly to the charges for overseas pay and pensions (Rs. 5,200) having been included in the debit raised by "Bengal" against "India" in the accounts for the previous year and to non-payment of the Central Government's share of charges for 1928-29 of the Port Health Department, Chittagong in that year by the Accountant General, Bengal, owing to late receipt of Government order (Rs. 4,700).					
The expenditure of the Port Health Departments is audited by the Accountant General, Bengal and debit for the Central Government's share of the charges is raised after the close of the year through account current.					
D.—Bacteriological Laboratories—Central Research Institute, Kasauli:					
D. 1.—Pay of Officers:					
Non-voted O. *78,000* (b) S. *—17,008*	*60,992*	*60,836*	*—156*	..	*—156*
Voted	7,200	7,200	..	..	..

		Rs.
(a) Voted by the Legislative Assembly on 18th February 1929.		
(b) Sanctioned on 3rd July 1928		—343
Do.	16th November 1928	—475
Do.	15th December 1928	—100
Do.	16th January 1929	—1,000
Do.	14th January 1929	—11,463
Do.	11th February 1929	—3,627
		—17,008

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "33 PUBLIC HEALTH"—*contd.*					
D.—Bacteriological Laboratories, etc.—*contd.*					
D. 2.—Pay of Establishments .	51,200	47,745	—3,455	—3,080	—375
Due to vacancies generally.					
D. 3.—Allowances, Honoraria, etc.					
Non-voted O. *1,500* (*a*) S. *1,343*	*2,843*	*2,394*	*—449*	..	*—449*
Voted	1,000	433	—567	+180	—747
Less travelling was undertaken.					
D. 4.—Purchase of Serum Bottles: O. 6,000 (*b*) S. 7,650	13,650	8,966	—4,684	+2,900	—7,584
A sum of Rs. 7,139 representing cost of certain English Stores, chiefly serum bottles, directly purchased by the Department from some firms in England during 1928-29 was by a mistake on the part of the audit office actualy paid in April 1929 instead of in March 1929 when the bill was received. Steps have been taken to avoid such delays in payment in future.					
D. 5.—Purchase and Repairs of Apparatus: O. 16,000 (*b*) S. 11,500	27,500	21,265	—6,235	—3,000	—3,235
A saving of Rs. 2,370 accrued in the anticipated expenditure on the purchase of a new Disinfector. Smaller expenditure was incurred on purchase of and repairs to apparatus (Rs. 3,000). Also a little liberal estimate was made in respect of cost of orders sent to foreign countries to keep the expenditure and packing charges, etc., within the grant.					
D. 6.—Other Supplies . .	27,300	28,565	+1,265	+3,000	—1,735
Due mainly to extra expenditure on purchase of chemicals etc.					
D. 7.—Contingencies . .	37,100	36,079	—1,021	..	—1,021
D. 8.—Grants-in-aid, Contributions, etc.: O. .. (*c*) S. *475*	*475*	*474*	*—1*	..	*—1*

	Rs.
(*a*) Sanctioned on 3rd July 1928	343
Do. 16th January 1929	1,000
(*b*) Voted by the Legislative Assembly on 18th February 1929.	1,343
(*c*) Sanctioned on 16th November 1928.	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3		5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "33 PUBLIC HEALTH"—*concld.*					
E.—Grant-in-aid:					
E. 1.—For Public Health Purposes:					
E. 1. (1).—To Indian Research Fund . .	7,50,000	7,50,000	..	..	..
E. 1. (2).—To others . .	5,000	5,000	..	..	..
E. 2.—For Pasteur Institutes—To Pasteur Institute, Kasauli . . .	7,700	7,700	..	..	..
F.—Works:					
Non-voted O. 675 (a) S. 100	*775*	*429*	*—346*	*—301*	*—45*
Smaller expenditure than anticipated was incurred in Assam on repairs to certain wells which could not be completed during the year.					
Voted . O. 3,900 (b) S. 2,850	6,750	8,950	+2,200	+2,900	—700
Additions and alterations to the outhouses attached to the Central Research Institute, Kasauli and construction of a weather proof shed for the storage of vaccine capsule account for the excess expenditure.					
Totals — *Non-voted* — *Gross* . .	*1,96,742*	*1,87,189*	*—9,553*	..	*—9,553*
Non-voted — *Deductions* .	*—21,890*	*—19,655*	*+2,235*	..	*+2,235*
Non-voted — *Net* . .	*1,74,852*	*1,67,534*	*—7,318*	..	*—7,318*
Totals — Voted — Gross . .	12,51,000	12,16,593	—34,407	+2,875	—37,282
Totals — Voted — Deductions .	—22,000	—26,630	—4,630	—4,875	+245
Totals — Voted — Net . .	12,29,000	11,89,963	—39,037	—2,000	—37,037

NOTES.

1. The additional grant aggregating Rs. 37,000 obtained from the Legislative Assembly in February 1929 under the Sub-heads C. 2(4), C.5, D. 4, D.5 and F, was surrendered to the Government of India and an equivalent allotment was sanctioned by the Government of India, Finance Department out of the reserve at their disposal (*See* list appended to Grant No. 72—Miscellaneous Sub-head L).

2. C. 2. (4) Non-voted.—The Supplementary appropriation of Rs. 7,562 was sanctioned to meet the cost of a new hull for the Steam Launch 'Blanche' of the Port Health Officer, Aden. The actual expenditure amounted to Rs. 6,652.

3 (*a*). C. 2. (4).—Voted.—The supplementary grant of Rs. 10,000 was obtained to meet in part an anticipated expenditure of Rs. 19,500 on the purchase of a *Clayton Apparatus Barge* for the Port Health Office, Karachi. The actual expenditure was Rs. 19,495.

3 (*b*). The original provision of Rs. 49,383 included an appropriation of Rs. 27,500 to meet expenditure on the construction of a new disinfection barge for the Port Health Officre, Bombay. Actual expenditure was Rs. 30,603.

The expenditure on items (2) and 3 (*a*) was divided between the Central and Provincial Governments and the Port Trusts concerned in the usual proportion of 1, 1 and 2 while that on item 3 (*b*) was borne wholly by the Central Government.

(*a*) Sanctioned on 15th December 1928.
(*b*) Voted by the Legislative Assembly on 18th February 1929.

Statement showing the financial result of the sale of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli, during the years 1927-28 and 1928-29.

Debits.	1927-28.	1928-29.
	Rs.	Rs.
Outstanding bills in the commencement of the year	7,835	8,507
Value of empty capsules and of vaccines and sera in stock on the commencement of the year	65,657	56,411
Proportionate amount of the Pay and allowances of the staff and the contingent charges as per Statement B.	1,30,846	1,33,371
Approximate overhead charges	(a) 13,085	12,640 (b)
75 per cent. paid to Bacteriological officers on the sale of curative vaccines, etc., to private institutions and individuals	1,743	1,833
Profits	2,09,530	1,28,407
Totals	4,28,696	3,41,169

Credits.	1927-28.	1928-29.
	Rs.	Rs.
Sale Proceeds :—		
Actual recoveries	3,63,778	2,62,263
Outstanding bills at the end of the year	8,507	2,592
Value of empty capsules and of vaccines and sera in stock at the end of the year as per Statement A.	56,411	76,314
	4,28,696	3,41,169

(a) At 10 per cent. on the cost of production. Includes approximate service for printing and stationery charges, interest and depreciation on value of apparatus, etc., in use, rent of buildings and pensionary charges.

(b) Pensionary charges Rs. 4,981 ; Rent of buildings 4/6th Rs. 5,693 ; Stationery and Forms, Rs. 632 ; and audit charges, 1 per cent. Rs. 1,334.

The 10th January 1930.

FATEH CHAND,
Head Clerk.

J. L. SINHA,
Assistant Accounts Officer.

S. R. CHRISTOPHERS,
Colonel, I.M.S.,
Director.

STATEMENT A.

Store account for 1927-28 and 1928-29 of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli.

	Value of the balance in hand at end of the year.	
	1927-28.	1928-29.
	Rs.	Rs.
Empty capsules—		
Not vacuumised	16,102	28,692
Vacuumised	19,363	16,264
Filled up capsules—		
Vaccines	2,928	5,857
Sera	1,192	1,165
Finished but not bottled—		
Vaccines	16,826	24,336
Totals	56,411	76,314

FATEH CHAND, Head Clerk.
J. L. SINHA, Assistant Accounts Officer.
S. R. CHRISTOPHERS, Colonel, I.M.S., Director.

The 10th January 1930.

STATEMENT B.

Statement showing proportionate expenditure of the Central Research Institute Kasauli debitable to Vaccines and Sera for the years 1927-28 and 1928-29.

	Proportion debitable to vaccines and sera.	Amount.	
		1927-28.	1928-29.
		Rs.	Rs.
Pay, etc., of officers—			
Director	0·1	3,315	5,490
Other officers (Major L. A. P. Anderson, I. M. S.)	1·0	26,253	22,481
Pay of Establishment—			
Assistant Surgeon	0·1	3,060	3,157
Sub-Assistant Surgeon	1·0		
Clerical	..	19,989	19,238
Non-Pensionable	..	17,862	17,816
Inferior	..	11,403	11,402
Allowances, Honoraria, etc.—			
Sub-Assistant Surgeon's house rent and clothing allowance	All	204	204
Supplies and Services—			
(a) Purchase of serum bottles	Full	5,923	8,965
(b) Purchase and repair of apparatus and other charges	4/6th of total supplies and services.	28,474	30,233
Contingencies (excluding menial charges)	4/6th	14,363	14,385
Total		1,30,846	1,33,371

FATEH CHAND, Head Clerk.
J. L SINHA, Assistant Accounts Officer.
S. R. CHRISTOPHERS, Colonel, I.M.S., Director.

The 10th January 1930.

GRANT No. 57—AGRICULTURE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray Expenses in connection with AGRICULTURE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE"					
A.—Superintendence—Agricultural Institute, Pusa and Central Bureau of Animal Husbandry:					
A. 1.—Pay of Officers:					
Non-voted.	*36,000*	*36,081*	*+81*	*+130*	*—49*
Voted	7,000	3,733	—3,267	—3,200	—67
Due to the death of the permanent incumbent of the post of Electrical Engineer and appointment of an officer drawing a lower rate of pay (Rs. 2,700) and non-utilisation of the provision for leave salary (Rs. 500).					
A. 2.—Pay of Establishments	89,500	84,615	—4,885	—4,000	—885
Owing to casualties such as deputation, transfer, etc. (Rs. 4,266) and smaller cost of acting arrangements in leave vacancies (Rs. 600).					
A. 3.—Allowances, Honoraria, etc.:					
Non-voted	*9,000*	*8,177*	*—823*	*—390*	*—433*
Due chiefly to non-utilisation of the provision (Rs. 1,000) for medical treatment of British Civil Officers.					
Voted	10,600	9,257	—1,343	...	—1,343
Bonus to non-pensionable establishment was not paid.					
A. 4.—Agricultural and Veterinary Publications	17,300	12,570	—4,730	—4,150	—580
The full provision made for cost of publications distributed free or on exchange was not utilised owing to curtailment of the free distribution list after the framing of the estimates.					
A. 5.—Supplies and Services:					
A. 5 (1).—Maintenance of Gas, Ice and Electric Installations	36,000	34,376	—1,624	—1,500	—124
Some material required for the Power House did not arrive before the close of the year.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE"—*contd.*					
A.—Superintendence—Agricultural Institute, Pusa and Central Bureau of Animal Husbandry—*concld.*					
A. 5—Supplies and Services—*contd.*					
A. 5 (2).—Other Supplies and Services . . .	9,000	7,711	—1,289	—1,200	—89
Certain implements were not received before the close of the year.					
A. 6.—Contingencies . .	13,900	16,007	+2,107	+2,700	—593
Owing mainly to unforeseen expenditure incurred in connection with His Excellency the Viceroy's visit to the Agricultural Research Institute, Pusa.					
A. 7.—Grants-in-Aid . .	4,000	..	—4,000	—4,000	..
The payment of the third or last instalment to the Indian Indigo Association was postponed pending the receipt of a programme of further research and estimated expenditure thereon.					
B.—Expert Staff:					
B. 1.—Pay of Officers:					
Non-voted .	*1,50,000*	*1,50,517*	*+517*	*+1,200*	*—683*
Voted .	82,100	70,458	—11,642	—11,400	—242
Due to (*i*) grant of leave out of India to two officers (Rs. 2,682), (*ii*) vacancy due to transfer of Agronomist to the North-West Frontier Province (Rs. 4,200), (*iii*) suspension of increment of one officer (Rs. 1,000) and smaller cost of acting arrangements in leave vacancies (Rs. 3,760).					
B. 2.—Pay of Establishments .	1,60,400	1,49,038	—11,362	—10,000	—1,362
Owing to non-entertainment of establishment to the full extent provided for (Rs. 5,508), officiating promotion of certain assistants to the Gazetted rank (Rs. 2,940) and smaller cost of acting arrangements in leave vacancies (Rs. 2,900).					
B. 3.—Allowances, Honoraria, etc.: *Non-voted* O. *22,200* (*a*) S. *—150*	*22,050*	*16,768*	*—5,282*	*—1,250*	*—4,032*
Smaller travelling charges on account of leave of two officers (Rs. 2,481), less touring (Rs. 377), and non-utilisation of the full provision for cost of passages (Rs. 2,424) account for the saving.					
Voted	21,300	19,643	—1,657	—900	—757
Smaller travelling charges were incurred in consequence of the deputation of the Agronomist to the North-West Frontier Province.					
B. 4.—Purchase of Cattle .	22,000	19,438	—2,562	—1,700	—862
Owing mainly to restriction of experiments on account of the Physiological Chemist's absence on leave (Rs. 757), and to postponement of the proposal for sending cattle from Pusa Dairy to Karnal (Rs. 1,500).					

(*a*) Sanctioned on 11th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.	6 Rs.
MAJOR HEAD "34—AGRICULTURE"—*contd.*					
B.—Expert Staff—*concld.*					
B. 5.—Purchase of new Machinery and Plant, Apparatus, etc., and Gas and Water supply . .	75,400	68,503	—6,897	—5,000	—1,897
Non-arrival before the close of the year of some machinery ordered from England (Rs. 1,079), and partial postponement of the detailed study of Agricultural implements (about Rs. 5,000) mainly account for the saving.					
B. 6.—Other Supplies and Services	64,900	56,390	—8,510	—7,924	—586
Due chiefly to change of classification adopted during the year and adjustment of charges on account of petty construction and repairs under the new sub-head "O—Works."					
B. 7.—Contingencies . .	21,300	18,336	—2,964	—1,900	—1,064
Smaller purchase of books and periodicals made (about Rs. 1,200) and expenditure on expected transfer of the Physiological Chemists' Section to Dehra Dun was restricted (about Rs. 1,700).					
C.—Experimental Farms—Imperial Cattle Breeding Farm, Karnal:					
C. 1.—Pay of Officers . .	8,600	8,636	+36	+40	—4
C. 2.—Pay of Establishments .	28,400	27,750	—650	—650	..
C. 3.—Allowances, Honoraria, etc.	2,400	3,484	+1,084	+1,091	—7
Travelling allowance to Superintendents on transfer and railway fare to students sent to Karnal for training were paid.					
C. 4.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery Plant, Buildings, etc. .	21,300	18,233	—3,067	—3,067	..
Due to change of classification adopted during the year and adjustment of charges appertaining to construction and repairs under the new sub-head "O.—Works."					
C. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Buildings, etc.	21,000	43	—20,957	—20,929	—28
See C. 4.					
C. 6.—Feed of Dairy Cattle, including grazing charges	25,000	35,315	+10,315	+10,315	..
The natural increase of the farm herd accounts for the excess.					
C. 7.—Other Expenses . .	28,900	35,505	+6,605	+6,642	—37
Due to causes explained under C. 6.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE"—*contd.*					
D.—Sugarcane Station, Coimbatore :					
D. 1.—Pay of Officers :					
Non-voted . . .	*8,400*	*8,397*	*—3*	..	*—3*
Voted	10,600	11,169	+569	+570	—1
Due chiefly to the grant of increment to one officer with retrospective effect.					
D. 2.—Pay of Establishments .	26,300	23,888	—2,412	—2,300	—112
Owing to vacancies on account of transfer and appointment of non-pensionable establishment on wages less than the maximum provided.					
D. 3.—Allowances, Honoraria, etc. :					
Non-voted . . .	*1,500*	*1,238*	*—262*	..	*—262*
Less touring was undertaken.					
Voted	2,200	2,639	+439	+500	—61
Due to more touring by the staff in connection with the Coimbatore seedlings in Northern India.					
D. 4.—Works . . .	52,000	..	—52,000	—52,000	..
Due to change of classification adopted during the year and adjustment of the charges appertaining to works under a separate head "O. Works" opened for the purpose.					
D. 5.—Sugarcane Station—Working Expenses .	28,800	28,783	—17	..	—17
D. 6.—Other Supplies and Services and Contingencies.	2,700	3,655	+955	+960	—5
Owing chiefly to entertainment of menial establishment paid from contingent grant due to development of scientific work in connection with raising of seedlings and for conservancy works.					
E.—Sugar Bureau :					
E. 1.—Pay of Officers :					
Non-voted .. O. *13,200* (a) S. *—1,800*	*11,400*	*11,330*	*—70*	..	*—70*
Voted	..	51	+51	+55	—4
A voted officer was appointed in the deputation vacancy of a non-voted officer.					

(a) Sanctioned on 11th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE"—*contd.*					
E.—Sugar Bureau—*concld*					
E. 2.—Pay of Establishments .	12,600	12,177	—423	—400	—23
The provision for leave salary (Rs. 400) was not utilised.					
E. 3.—Other Charges: *Non-voted* O. Rs. 2,000 (a) S. 1,950	*3,950*	*4,306*	*+356*	*+300*	*+56*
Is the result of increased travelling charges.					
Voted	4,600	2,967	—1,633	—855	—778
Due chiefly to smaller contingent expenditure.					
F.—Indian Central Cotton Committee:					
F. 1.—Pay of Officers: Non-voted. O. 45,900 (b) S. —13,700	*32,200*	*33,058*	*+858*	*+858*	..
Due chiefly to the Secretary, who went on leave out of India in March 1929, having drawn his pay for the period from 1st to 13th March 1929 in March 1929.					
F 2.—Pay of Establishments .	18,100	17,335	—765	—700	—65
Due chiefly to temporary vacancies.					
F 3.—Allowances, Honoraria, etc.: *Non-voted.* O. 15,900 (b) S. —7,700	*8,200*	*4,747*	*—3,453*	*—1,458*	*—1,995*
Due to smaller travelling charges as the Secretary was required to remain at Headquarters longer than was anticipated.					
Voted	1,000	476	—524	..	—524
See F. 3. Non-voted.					
F. 4.—Grants-in-Aid . .	*600*	*924*	*+324*	*+600*	*—276*
Grant-in-aid was paid in respect of two officers in place of one as provided for.					

(a) Sanctioned on 11th January 1929.
(b) Sanctioned on 14th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE"—*contd.*					
F.—Indian Central Cotton Committee—*concld.*					
F. 5.—*Deduct*—Recoveries from the Committee:					
Non-voted . .	*—59,900*	*—38,328*	*+21,572*	..	*+21,572*
The short recovery of Rs. 21,572 was due to the fact that while surrenders aggregating Rs. 21,400 were accepted by the Finance Department under sub-heads F. 1. and F. 3 on account of anticipated savings, corresponding addition to reduce the provision from Rs. 59,900 to Rs. 38,500 under this "*Deduct* head" was not made. *See* Notes.					
Voted . .	—17,900	—16,001	+1,899	..	+1,899
The excess represents smaller recovery due to smaller expenditure. *See* Notes.					
G.—Imperial Institute of Animal Husbandry and Dairying, Bangalore:					
G. 1.—Pay of Officers . .	8,300	8,280	—20	..	—20
G. 2.—Pay of Establishments .	29,000	27,676	—1,324	—1,333	+9
A smaller number of men was employed for cultivation work than anticipated owing to absence of rain at the proper time.					
G. 3.—Allowances, Honoraria, etc.	2,200	2,698	+498	+562	—64
Due chiefly to payment of railway fare to some students.					
G. 4.—Capital Expenditure—Acquisition of Additional Cattle, Lands, Machinery Plant, Buildings, etc. .	32,900	23,214	—9,686	—9,681	—5
Due to change of classification adopted during the year and adjustment of charges appertaining to construction and repairs under the new sub-head "O. Works".					
G. 5.—Upkeep and Replacement of Cattle, Land, Machinery Plant, Buildings, etc. . . .	4,500	2,343	—2,157	—2,160	+3
	See G. 4.				
G. 6.—Feed of Dairy Cattle including Grazing charges	45,000	44,448	—552	—550	—2
Due to economy exercised in feed of cattle.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE"—*contd.*					
G.—Imperial Institute of Animal Husbandry and Dairying, Bangalore—*concld.*					
G. 7.—Purchase of Dairy Produce . . .	28,000	21,472	—6,528	—6,528	..
A smaller quantity of cream was purchased for butter-making than originally anticipated owing to falling off in the demands for butter from the military authorities.					
G. 8.—Other Expenses .	21,200	23,077	+1,877	+2,119	—242
Due to extra cost of pumping water for dairy purposes owing to shortage of municipal supply and extra expenditure incurred in connection with the resowing of crops owing to want of rain.					
H.—Imperial Institute of Animal Husbandry and Dairying, Wellington:					
H. 1.—Pay of Establishments .	20,800	20,149	—651	—655	+4
H. 2.—Allowances, Honoraria, etc.	400	1,094	+694	+730	—36
Due to cost of escorting purchased cattle from Mysore and Bombay (Rs. 360), payment of railway fare to students (Rs. 170) and of hill allowance to the supervisor (Rs. 160).					
H. 3.—Capital Expenditure—Acquisition of Additional Cattle, Lands, Machinery Plant, Buildings, etc.	25,500	18,725	—6,775	—6,769	—6
Due to change of classification adopted during the year and adjustment of charges appertaining to construction and repairs under the new sub-head "O—Works".					
H. 4.—Upkeep and Replacement of Cattle, Land, Machinery Plant, Buildings, etc. . . .	1,300	1,817	+517	+522	—5
More repairs were done to plant, machinery and vehicles, specially for renewing the crew plate of the boiler.					
H. 5.—Feed of Dairy Cattle including grazing charges	21,400	22,589	+1,189	+1,190	—1
There was an increase in the number of herd and more hay was purchased than anticipated for want of suitable rains.					
H. 6.—Purchase of Dairy Produce	25,000	25,763	+763	+765	—2
Owing chiefly to purchase of large quantities of milk to augment the milk supply from the farm herd which was seriously reduced owing to outbreaks of rinderpest and foot and mouth disease in the herd.					
H. 7.—Other Expenses . .	11,000	18,173	+7,173	+7,185	—12
There were outbreaks of rinderpest and foot and mouth disease in the farm herd.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE"—*contd.*					
I.—Anand Creamery:					
I. 1.—Pay of Officers . .	7,300	3,884	—3,416	—3,400	—16
The permanent incumbent was transferred to Karnal Farm and an officer drawing a lower rate of pay was appointed.					
I. 2.—Pay of Establishments .	10,400	10,575	+175	+180	—5
I. 3.—Allowances, Honoraria, etc.	2,000	2,393	+393	+735	—342
Railway fare was paid to students sent for training.					
I. 4.—Purchase of Dairy Produce	1,30,000	65,203	—64,797	—64,797	...
Due to decreased demands for butter owing to the depressed conditions and consequent low prices quoted by local makers in Gujrat.					
5.—Other Supplies and Services and Contingencies.	31,200	47,020	+15,820	+16,525	—705
Owing chiefly to replacement of old machinery and purchase of a weighing machine for weighing coal and other heavy stores.					
J.—Sugar Cable Service:					
J. 1.—Pay of Establishments .	3,000	3,004	+4	..	+4
J. 2.—Allowances, Honoraria, etc.	800	625	—175	...	—175
No honorarium was paid to the staff.					
J. 3.—Supplies and Services .	23,500	15,582	—7,918	—5,500	—2,418
Due to decrease in the number of cables sent to and received from foreign countries and telegrams issued to the members of the Sugar Cable Service and received from the Indian Agents owing to dullness in the sugar market.					
J. 4.—Contingencies . .	2,800	1,986	—814	—700	—114
Expenditure under different heads was restricted with a view to maintain the self-supporting nature of the Sugar Cable Service.					
K.—Miscellanous—Medical Establishment:					
K. 1.—Pay of Officers:					
Non-voted . .	*1,200*	*1,207*	*+7*	*+10*	*—3*
Voted . .	7,000	5,984	—1,016	—1,000	—16
Due to grant of extension of leave out of India to the officer and the posting of a lower paid officer in his place (Rs. 516) and non-utilisation of the provision for leave salary (Rs. 500).					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE"—*contd.*					
K.—Miscellaneous—Medical Establishment—*concld.*					
K. 2.—Pay of Establishments.	5,500	5,415	—85	..	—85
K. 3.—Allowances, Honoraria, etc.	400	560	+160	+180	—20
Due to grant of grain compensation allowance and honorarium to the midwife.					
K. 4.—Medicine and Diet .	6,000	6,255	+255	+400	—145
A larger quantity of medicine was purchased for use in the hospital than provided for.					
K. 5.—Other Expenses . .	1,400	1,313	—87	..	—87
L.—Miscellaneous—Estate Establishment:					
L. 1.—Pay of Establishments .	14,100	13,646	—454	..	—454
L. 2.—Allowances, Honoraria, etc.	1,500	1,578	+78	+120	—42
L. 3.—Petty Construction and upkeep of Estate . .	18,300	9,587	—8,713	—8,701	—12
Due to change of classification adopted during the year and adjustment of charges on account of petty construction and repairs under the new sub-head "O—Works."					
L. 4.—Other Expenses .	16,200	11,431	—4,769	—4,700	—69
Owing chiefly to the fact that the Chief Controller of Stores could not supply a beam saw during the year.					
M.—Fumigation of American Cotton:					
M. 1.—Pay of Establishments.	6,100	2,778	—3,322	—3,117	—205
The full establishment provided for was not entertained.					
M. 2.—Other Expenses . .	48,400	1,42,462	+94,062	+84,937	+9,125
Due to adjustment under this head of charges in connection with the fumigation of American Cotton, which were formerly met out of the fumigation receipts and the net receipts only were credited in accounts under the corresponding receipt head. This change in the accounting procedure was introduced during the year under review.					
N.—Cotton Cess Staff:					
N. 1.—Pay of Establishments .	2,916	1,071	—1,845	—1,100	—745
The provision includes Rs. 1,100 made by the Pay and Accounts Officer, Miscellaneous Central Departments and Rs. 1,816 made by the Accountant General, Bombay. The Pay and Accounts Officer explains that the charges are adjustable by the Accountant General, Bombay and the latter states that the provision made by him includes Rs. 684 for rounding and Rs. 60 for leave salary which remained unutilised. The double provision, which apparently continues in 1929-30, is understood to have been due to a misunderstanding. The correct provision is being made from 1930-31.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE"—*concld.*					
N.—Cotton Cess Staff—*concld.*					
N. 2.—Other Charges . .	384	129	—255	—200	—55

As in the case of N. 1 there is a double provision under this sub-head also. The Pay and Accounts Officer provided Rs. 200. The saving of Rs. 55 in Bombay was due to economy.

O.—Works	..	1,18,292	+1,18,292	+1,18,310	—18

The head was opened during the year in order to accommodate all charges in connection with construction and repairs, hitherto adjusted under separate sub-heads.

P.—English Charges (High Commissioner) on stores . . .	1,000	1,333	+333	+1,333	—1,000

Grant was intended for ordinary stores but no indents received. Expenditure represent the cost of a Friesland bull for which Rs. 1,333 were transferred from Indian portion.

Totals	*Non-voted*	*Gross* . .	*2,84,500*	*2,76,750*	*—7,750*	..	*—7,750*
		Deductions .	*—59,900*	*—38,328*	*+21,572*	..	*+21,572*
		Net . .	*2,24,600*	*2,38,422*	*+13,822*	..	*+13,822*
	Voted	Gross . .	15,45,900	15,35,805	—10,095	..	—10,095
		Deductions .	—17,900	—16,001	+1,899	..	+1,899
		Net . .	15,28,000	15,19,804	—8,196	..	—8,196

NOTES.

SUB-HEAD F.—The refunds made by the Indian Central Cotton Committee correspond to the drawings from the treasury, less cost of passages and leave salary, which are borne by Government against leave and pension contributions and passage pay paid by the Committee.

Under Non-voted and Voted heads the Grant and Expenditure compare as below :—

	Non-voted.			Voted.	
	Appropriation.	Expenditure.		Grant.	Expenditure.
	Rs.	Rs.		Rs.	Rs.
Gross (eliminating the amount surrendered, *viz.* Rs. 21,400) .	41,000	38,730	Gross.	19,100	17,811
Recoveries (Sub-head F-5) . . .	—59,900	—38,328	Recoveries	—17,900	—16,001
Net . . .	—18,900(*a*)	402(*b*)		1,200	1,810 (*c*)

(*a*) Surrenders aggregating Rs. 21,400 were accepted by the Finance Department from the Gross but it was not mentioned in the order that an equivalent sum should be eliminated from the *Deduct* Head also. If this is done the figure for Recoveries would stand at Rs. 38,500 and the net at Rs. 2,500 representing the net charge to Government on account of cost of passage. As no charge was incurred on this account the whole provision turned out to be a saving and was kept in hand to meet unforeseen expenditure.

(b) The sum of Rs. 402 represents the balance of recoverable expenditure which could not be refunded by the Committee during the year under review; but was refunded during 1929-30.

(c) The provision of Rs. 1,200 represents the net charge to Government on account of leave salary. Against this provision the expenditure amounted to Rs. 1,810. There was thus an excess of Rs. 610 which was not covered by reappropriation.

2. SUB-HEAD O.—There was no important major work executed during the year under this Sub-Head.

Losses:—

(1) Rs. 883 on account of shortages of stores detected at the time of the stock-taking at the Power House, Agricultural Reserch Institute, Pusa, during the year 1928. The shortages were due to defective ledgering which necessitated several changes in the incumbents of the post of Store-keeper in quick succession.

(2) Re. 1 due to accidental loss of a set of weights of a scale box.

(3) Re. 1 due to meltage of a few pounds of hypo.

(4) Rs. 38 being value of steam coal received short in a consignment sent for the Agricultural Section, Pusa.

(5) Rs. 41 due to wastage and dryage of grains at the Sugarcane Station, Coimbatore.

GRANT No. 58.—CIVIL VETERINARY SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the CIVIL VETERINARY SERVICES.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR-HEAD "34—AGRICULTURE".					
BACTERIOLOGICAL LABORATORY, MUKTESAR.					
A.—Pay of Officers:					
A. 1.—Direction:					
Non-voted Rs. O. *38,100* (a) S. *—367*	*37,733*	*33,947*	*—3,786*	..	*—3,786*
An officer on a lower rate of pay was appointed in the place of one Veterinary Research Officer who proceeded on leave out of India for 8 months.					
Voted	25,100	20,155	—4,945	—5,000	+55
Due to vacancies.					
A. 2.—Laboratory, Veterinary Farm, Electrical and Medical Branches:					
Non-voted . . .	*24,900*	*24,400*	*—500*	..	*—500*
Voted . . .	22,000	20,820	—1,180	—500	—680
The saving is due to the appointment of substitutes on lower pay in vacancies caused by the resignation of one officer and the departure of another officer on leave.					
B.—Pay of Establishments:					
B. 1.—Direction . . .	47,700	43,116	—4,584	—4,700	+116
Due to temporary vacancies.					
B. 2.—Veterinary Branch .	36,800	34,550	—2,250	—2,000	—250
Two posts of Veterinary Inspectors remained vacant for about 8 months and a substitute was appointed on minimum pay in a deputation vacancy.					
B. 3.—Other Branches . . .	40,200	39,431	—769	—500	—269

(a) Sanctioned on 7th November 1928.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Reainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR-HEAD "34—AGRICULTURE—*contd.*					
C.—Allowances, Honoraria, etc.:					
Non-voted	*10,000*	*7,667*	*—2,333*	..	*—2,333*
Less touring was done than anticipated.					
Voted	9,300	8,177	—1,123	—300	—823
See C. Non-voted.					
D.—Purchase of Additional Animals:					
O. . . . Rs. 90,000 (a)	99,000	1,07,395	+8,395	+9,200	—805
S. . . 9,000					
There were heavy demands for the products of the Institute necessitating the purchase of a large number of buffaloes for manufacturing sera. *See* Notes					
E.—Stable, Feed and Upkeep of Animals and Cultivation Expenses:					
E. 1.—Purchase of Grain. .	80,000	91,751	+11,751	+11,600	+151
More grain was required to feed the increased number of buffaloes purchased for manufacturing sera. *See* D.					
E. 2.—Purchase of Grass .	30,000	18,652	—11,348	—10,800	—548
The saving is due mainly to fodder received from departmental cultivation.					
E. 3.—Cattle Attendants and Coolies . . .	1,16,000	93,427	—22,573	—22,500	—73
The wages of coolies on different duties were debited to the sub-heads concerned. (*See* sub-heads E.4, I and J.). Provision for wages of all coolies employed on different duties was made under this sub-head pending final decision of the question.					
E. 4.—Other Charges . .	10,000	20,357	+10,357	+10,500	—143
The wages of some coolies were charged to this sub-head (*See* E.3). Also blankets, ropes, etc., in larger quantities had to be purchased for the animals.					
F.—Replacement and upkeep of Machinery, Plant and Buildings, etc .	15,000	10,118	—4,882	—4,200	—682
The provision for the cost of the parts of the 25 K. W. generating set was made under this head instead of under the sub-head G. to which the expenditure was correctly charged.					
G.—Purchase of Chemicals and Apparatus	44,000	41,831	—2,169	—1,800	—369
The cost of bottles provided for under this sub-head was debited to the correct sub-head 'I'.					

(a) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR-HEAD "34—AGRICULTURE"—*concld.*					
H.—Railway Freights and Other Carriage Charges	25,000	27,107	+ 2,107	+ 3,000	—893
Owing to heavy demands for serum a larger number of boxes containing crude serum had to be transported to Muktesar from the Izatnagar Branch.					
I.—Other Supplies and Services .	41,500	50,313	+ 8,813	+ 10,500	—1,687
The wages of coolies working in laboratories were debited to this head (*See* E.-3). The cost of bottles, etc., was also recorded under this sub-head as stated against sub-head G. above.					
J.—Contingencies	30,400	37,697	+ 7,297	+ 7,500	—203
The wages of coolies working on station service, sanitation, petty construction, etc., were debited to this sub-head, *vide* sub-head E.-3. Moreover, a larger number of parcels containing serum had to be sent to the customers by post and hence extra expenditure on service postage stamps was incurred.					
K.—Grants-in-aid, Contributions, etc.:					
Non-voted. Rs.					
O. .. (a) S. .. 367	367	366	—1	..	—1
Voted . . .	3,000	3,000	..	..	..
Totals . *Non-voted.*	*73,000*	*66,380*	*—6,620*	..	*—6,620*
Totals . Voted .	6,75,000	6,67,897	—7,103	..	—7,103

NOTE.

Sub-head D.—The supplementary grant of Rs. 9,000 voted by the Legislative Assembly on the 18th February 1929 was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department out of the "Reserve" at their disposal (*vide* list appended to Grant No. 72—Miscellaneous—Sub-head "L").

(a) Sanctioned on 7th November 1928.

Statement showing details of Bounties paid (Sub-head A.).

Nature of Bounty.	To whom paid.	Quantity on which paid.	Rate of Bounty.	Amount paid.
				Rs.
Bounties on Railway Wagons and underframes for Railway carriages constructed in India under Section 4 of Act XIV of 1924 as amended.	Messrs. The Indian Standard Wagon Company.	368 wagons and 26 Bogie timber trucks.	172 wagons at Rs. 440 per wagon, 196 wagons at Rs. 460 per wagon and 26 Bogie timber trucks at Rs. 589 per truck.	1,81,154
	Messrs. Burn and Company.	113 B. G. Bogie rail trucks.	Rs. 589 per truck.	66,557
	Do.	14 underframes for North Western Railway and 8 underframes for the East Indian Railway.	At various rates.	17,748
	Messrs. Jessop and Company.	136 underframes for the Great Indian Peninsula Railway, 10 underframes for the East Indian Railway and 40 underframes for the Eastern Bengal Railway.	..	1,46,667
				4,12,126

GRANT No. 60—AVIATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with AVIATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "36—AVIATION"					
A.—Pay of Officers :					
Non-voted . . .	*10,500*	*10,800*	*+300*	*+300*	..
The pay of the Engine Officer was raised.					
Voted . . .	39,600	30,000	—9,600	—9,600	..
The Air-Craft and Engine Inspector was not appointed during the year under review.					
B.—Pay of Establishments . . .	34,000	33,817	—183	—180	—3
C.—Allowances, Honoraria, etc. :					
Non-voted. Rs. O. *5,500* (a) S. *—1,200*	*4,300*	*3,036*	*—1,264*	*—1,000*	*—264*
Expenditure on travelling allowance was not incurred to the extent originally anticipated.					
Voted . . .	14,800	7,892	—6,908	—6,900	—8
Mainly due to the provision for travelling allowance of Director, Civil Aviation, not being fully spent.					
D.—Works	2,08,900	2,03,670	—5,230	—4,065	—1,165

Smaller expenditure with reference to the original allotments, was incurred on the following works :—

(1) Upkeep of landing grounds at Bushire, Bandar Abbas and Chabbar (Rs. 4,090) (2) improvements to the Civil Aerodrome at Dum Dum (Rs. 19,186) and (3) balance of expenditure to complete work on the establishment of a Civil landing ground at Gaya on the civil air route across India (Rs. 3,444). The saving was partly counterbalanced by excess expenditure on the following works for which no provision was made in the budget: (1) preparation of the Civil Aerodrome at New Delhi (Rs. 8,395), (2) improvements to the Aerodrome site at Juhu (Rs. 3,032) (3) construction of customs buildings at Karachi (Rs. 10,000), (4) acquisition of land for the air ship bases at Bombay (Salsette), Calcutta (Dum Dum) and for seaplane base at Monkey Point, Rangoon (Rs. 63). (See notes).

E.—Supplies and Services . .	5,000	2,237	—2,763	+1,285	—4,048

Due to less expenditure on works in connection with the scheme of flights across India and Burma incurred by the Royal Air Force (Rs. 4,040) counterbalanced by excess expenditure on account of provision of wind indicator at Karachi (Rs. 252), and for acquisition of land for airship base at Karachi (Rs. 1,025). At the time the reappropriations aggregating Rs. 1,285 were sanctioned to meet certain unforeseen expenditure under this sub-head, it could not be foreseen that there would be savings under the original grant of Rs. 5,000. The savings could not be surrendered owing to uncertainty of the debits which might have been received during the latter portion of the year.

(a) Sanctioned on 20th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "36—AVIATION'. —*concld.*					
F.—Grants-in-aid :					
Non-voted	..	*700*	*+700*	*+700*	..
Represents the passage contributions of Officers not originally provided for.					
Voted	2,61,700	2,24,676	—37,024	—36,940	—84
The provision (Rs. 10,000) for the refund of landing, housing and wireless message charges was not utilised as the London Karachi Air Service was not started in that year. In addition, a saving of Rs. 27,024 accrued owing to (i) payment for hangars for the Delhi and Bombay Flying Clubs (Rs. 9,000 each) not having been made as the clubs in question were unable to erect their hangars, and (*ii*) no payments having been made against the provision of Rs. 9,000 for bonus for training pilots as the clubs started flying operations very late in the official year.					
G.—Contingencies	4,000	3,925	—75	+300	—375
The reappropriation of Rs. 300 was sanctioned to meet excess expenditure which was anticipated at the time.					
Totals . *Non-voted* .	*14,800*	*14,536*	*—264*	..	*—264*
Totals . Voted .	5,68,000	5,06,217	—61,783	—56,100	—5,683

NOTES.

(1) *Improvements to the Civil Aerodrome at Dum Dum (Calcutta).*—Out of the original estimate of Rs. 2,93,500 for the work, expenditure aggregating Rs. 1,89,211 has been incurred up to 1928-29 (Rs. 14,897 incurred during 1927-28 and Rs. 1,74,314 during 1928-29). The work is in progress. Revised estimate for the works amounting to Rs. 3,15,444 has, however, since been sanctioned by the Government of India.

(2) *Establishment of a Civil Air route across India.*—An estimate amounting to Rs. 22,000 exclusive of departmental charges or Rs. 27,060 inclusive of departmental charges for the establishment of a civil landing ground at Gaya was sanctioned. An expenditure of Rs. 14,850 was incurred during 1927-28 and Rs. 6,556 have been incurred during 1928-29. The work is in progress.

(3) *Construction of Custom buildings at Karachi.*—The commencement of the work of construction of Customs accommodation at the Civil Aerodrome at Karachi was sanctioned by the Government of India, in view of its urgency, in anticipation of administrative approval and expenditure sanction subject to a maximum expenditure of Rs. 10,000 inclusive of departmental charges during 1928-29. The expenditure incurred on the work during 1928-29 was met out of savings under other work items. Estimates amounting to Rs. 29,070 have, however, since been sanctioned for the work by the Government of India. The work is in progress.

GRANT No. 61—COMMERCIAL INTELLIGENCE AND STATISTICS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for Salaries and Expenses in connection with the COMMERCIAL INTELLIGENCE AND STATISTICS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"37-MISCELLANEOUS DEPARTMENTS."					
A.—Pay of Officers:					
Non-voted. O. *44,000* (a) S. *—19,279*	*24,721*	*24,670*	*—51*	..	*—51*
Voted	20,300	20,806	+506	+506	..
Excess was due chiefly to the pay of an officer on special duty.					
B.—Pay of Establishments . .	1,56,800	1,52,074	—4,726	—4,487	—239
Saving occurred chiefly under leave salary (Rs. 3,300), temporary establishment (Rs. 800) and on account of deputation of certain men to other offices (Rs. 1,800) partly counterbalanced by excess charges (Rs. 1,400) due to revision of pay of an assistant.					
C.—Allowances, Honoraria, etc.:					
Non-voted. O. *12,000* (b) S. *—6,883*	*5,117*	*4,062*	*—1,055*	*—175*	*—880*
The net saving was due to the payment of the passage bill of the Director General's wife in the following year.					
Voted	5,100	6,117	+1,017	+1,132	—115
Excess was due chiefly to travelling allowance of the Deputy Director of Statistics on transfer from another Province.					
D.—Contingencies. . .	77,700	57,008	—20,692	—17,689	—3,003
Saving occurred chiefly under the head "service postage and telegram charges" (Rs. 2,000) due mainly to recovery of cost of cables from private parties and under "cost of priced publications" (Rs. 18,000) due to postponement of the issue of several publications during the year.					

	Rs.
(a) Sanctioned on 22nd February 1929	—17,581
Do. on 20th March 1929	—1,698
	—19,279
(b) Sanctioned on 22nd February 1929	—5,253
Do. on 20th March 1929	—1,630
	—6,883

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"37.—MISCELLANEOUS DEPARTMENTS"—*concld.*					
E.—Payments to Railways and Provincial Governments for Frontier Trade Registration . .	15,000	14,736	—264	+1	—265
F.—Cotton Industry Statistics:					
F. 1.—Pay of Establishments .	6,107	5,892	—215	..	—215
The provision of Rs. 375 for leave salary was not required in full.					
F. 2.—Other Charges . .	1,893	1,356	—537	..	—537
Due to Rs. 259 for rounding remaining unutilised and to economy in travelling and contingent expenditure.					
G.—Payments to Railways and Steamship Companies in connection with the compilation and publication of Rail and River-Borne Statistics relating to Raw Cotton:					
G. 1.—Pay of Establishments.	1,000	24	—976	—976	..
Saving was due to the post having not been filled up till February 1929.					
G. 2.—Other Charges . .	25,100	8,041	—17,059	—16,000	—1,059
Saving was due chiefly to the Railways having commenced registration of raw cotton statistics from October 1928 only. The net saving was retained to meet unforeseen claims.					
H.—Grants-in-aid, Contributions, etc.	..	*25*	*+25*	*+175*	*—150*
Due to absence of any provision for contribution for cost of passages of officers temporarily lent by other Governments. Saving in column 6 was due to no claim for passage contribution of an officer lent by the Bengal Government having been preferred by that Government during the year.					
Totals { *Non-voted*	*29,838*	*28,757*	*—1,081*	..	*—1,081*
Totals { Voted .	3,09,000	2,66,054	—42,946	—37,513	—5,433

NOTE.

Loss :—A sum of Rs. 618 representing cash balance in hand kept in an iron safe in the Office room of the Deputy Director of Commercial Intelligence and Statistics was lost by theft It was found in the morning of 3rd August 1928 that the room had been burgled, the iron safe forced open and the entire contents had disappeared The matter was placed in the hands of the police who arrested certain persons on suspicion, but no conviction was secured as the arrested persons were discharged by the trying court for want of evidence. The loss was not due to negligence. It was written off under orders of Government.

GRANT No. 62—EMIGRATION-INTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION-INTERNAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS."					
A.—Expenditure in Assam:					
A. 1.—Administrative Establishment:					
A. 1. (2).—Pay of Establishments . . .	9,624	9,355	—269	—111	—158
A. 1. (3).—Other Charges .	216	240	+24	+84	—60
A. 2.—*Deduct*—Contribution by Assam Government .	—5,900	—5,693	+207	+27	+180
A. 3.—Medical Establishment:					
A. 3. (1).—Pay of Establishments . . .	4,080	4,801	+721	+890	—169

The excess was due mainly to the entertainment of a Sub-Assistant Surgeon on higher pay (Rs. 598) and of additional menial establishment for an Immigration Hospital (Rs. 116).

A. 3. (2).—Other Charges .	3,190	3,236	+46	+1,115	—1,069

The remaining saving includes Rs 836 which accrued in the original grant owing mainly to petty repairs having been done by the Public Works Department (Rs. 328) and to smaller expenditure on diet of patients, etc. (Rs. 489).

A. 5.—Grants-in-aid, Contributions, etc. . . .	50	407	+357	+407	—50

Represents charges for repatriating certain tea-garden labourers.

A. 6.—Reserve . . .	3,740	..	—3,740	—2,412	—1,328

No epidemics occurred among the immigrants.

B.—Other Expenditure:					
B. 1.—Pay of Officers . .	12,200	10,980	—1,220	—1,220	..

The provision for leave salary (Rs. 1,000) in the Burma estimates was not utilised.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—" 37-MISCELLANEOUS DEPARTMENTS—*concld.*					
-Other Expenditure—*concld.*					
B. 2.—Pay of Establishments .	3,602	3,566	—36	+13	—49
B. 3.—Allowances, Honoraria, etc.	700	655	—45	+21	—66
B. 4.—Contingencies . .	2,598	1,506	—1,092	—891	—201

Saving occurred mainly in Bengal (Rs. 1,080) and was due to the discontinuance of the payment of rent of quarters provided by the Indian General Steam Navigation and Railway Company who under new arrangements provided rent free quarters.

B. 5.—Grants-in-aid :

	O. Rs. 6,400 (a) S. 250	6,650	6,650	..	..	..
B. 6.—Charges transferred from Grant No. 63—Emigration-External:						
Non-voted . .		600	600	..	..	..
Voted . .		1,900	1,860	—40	—40	..
B. 7.—Establishment Charges paid to Provincial Governments:						
Non-voted . .		4,000	3,658	—342	..	—342

Represents share of the cost of the officer-in-charge of the Labour Statistics Bureau payable by the Central Government for work done by him in connection with Emigration. Smaller expenditure was due to the appointment remaining vacant for sometime.

Totals	*Non-voted* . .	11,250	10,908	—342	..	—342
	Voted Gross	41,900	36,606	—5,294	—2,144	—3,150
	Voted Deductions	—5,900	—5,693	+207	+27	+180
	Voted Net	36,000	30,913	—5,087	—2,117	—2,970

(a) Sanctioned on 21th December 1928.

GRANT No. 63—EMIGRATION-EXTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION-EXTERNAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—"37-MISCELLANEOUS DEPARTMENTS."					
A.—Emigration Agents in Other Countries:					
A. 1.—Pay of Officers:					
Non-voted Rs. O. *68,500* (a) S. *—26,922*	*41,578*	*41,419*	*—159*	*—178*	*+19*
Voted O. 33,300 (b) S. 17,500	50,800	52,062	+1,262	+1,213	+49
Owing mainly to the post of the Assistant to the Agent in Ceylon having been declared to be gazetted with effect from 28th November 1928. *See* Notes.					
A. 2.—Pay of Establishments .	21,100	17,553	—3,547	—3,219	—328
Smaller expenditure was incurred in the South African Agency (about Rs. 2,300) and saving also accrued for the reason mentioned under A. 1.—Voted.					
A. 3.—Grants-in-aid, Contributions, etc.: O. *1,800* (c) S. *—600*	*1,200*	*1,200*	..	..	..
A. 4.—Other Charges:					
Non-voted. O. *16,700* (d) S. *—5,500*	*11,200*	*8,313*	*—2,887*	..	*—2,887*
The additional appropriation of Rs. 4,000 (included in the minus supplementary grant of Rs. 5,500) intended to cover the anticipated increase in travelling expenses in the South African Agency was only partially required.					
Voted O. 52,900 (b) S. 9,500	62,400	59,322	—3,078	+1,700	—4,778
Mainly due to smaller travelling expenses in the South African Agency (about Rs. 5,400) partly counterbalanced by small excesses in other Agencies. *See* Notes.					

	Rs.
(a) Sanctioned on 18th December 1928	—21,000
Sanctioned on 14th March 1929	—5,922
	—26,922

(b) Voted by the Legislative Assembly on 18th February 1929.
(c) Sanctioned on 18th December 1928

(d) Sanctioned on 18th December 1928	—9,500
Sanctioned on 14th March 1929	4,000
	—5,500

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—"37-MISCELLANEOUS DEPARTMENTS"—*contd.*					
B.—Emigration Establishment in India:					
B. 1.—Pay of Officers: Rs. *Non-voted* *O.* *8,400* (a) S. 67	*8,467*	*9,354*	*+887*	*+992*	*—105*
Excess occurred in Bengal and was due to the payment in India of the leave salary of an officer for the first four months of his leave.					
Voted	17,700	14,458	—3,242	—3,198	—44
There were changes in the incumbents of posts in the Madras Circle.					
B. 2.—Pay of Establishments .	27,310	28,744	+1,434	+1,317	+117
Owing mainly to an excess of Rs. 1,166 in Madras due to increase in establishment in the office of the special officer for South African repatriates and to the leave pay of clerks absent on leave. The excess due to the latter cause was not fully foreseen during the year.					
B. 3.—Allowances, Honoraria, etc.:					
Non-voted . .	*2,200*	*1,320*	*—880*	*—814*	*—66*
Out of the saving of Rs. 880, Rs. 680 accrued in Madras due to less touring owing to slackness in emigration. The balance of the saving was due to the non-utilisation of the provision of Rs. 200 in Bengal owing to emigration to the Colonies having not been resumed.					
Voted . .	6,040	7,655	+1,615	+1,899	—284
Increase in the number of repatriates and the consequential increased touring by the Special Officer for South African repatriates in Madras mainly account for the excess.					
B. 4.—Other Charges . .	9,550	9,823	+273	+397	—124
B. 5.—*Deduct*—Share of charges in Bengal transferred to "Emigration—Internal" (Grant No. 62).					
Non-voted . .	*—600*	*—600*	..	..	..
Voted . .	—1,900	—1,860	+40	+40	..

(a) Sanctioned on 14th March 1929.

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37 MISCELLANEOUS DEPARTMENTS"—*concld.*					
C.—Charges in connection with Mr. Venn's visit:					
O. .. / S. 4,000 (a)	4,000	3,746	—254	—149	—105

The expenditure represents cost of transport facilities to Mr. H. N. Venn, Commissioner of Immigration and Asiatic Affairs in the Union of South Africa. See Notes.

Totals	*Non-voted*	*Gross*	*64,645*	*61,606*	*—3,039*	..	*—3,039*
		Deductions	*—600*	*—600*	..	..	..
		Net	*64,045*	*61,006*	*—3,039*	..	*—3,039*
	Voted	Gross	1,98,900	1,93,363	—5,537	—40	—5,497
		Deductions	—1,900	—1,860	+40	+40	..
		Net	1,97,000	1,91,503	—5,497	..	—5,497

NOTES.

1. Sub-heads A. 1. A. 4 and C.—An additional grant of Rs. 31,000 was obtained from the Legislative Assembly on the 18th February 1929 to meet expenditure relating to these subheads. The amount was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department out of the "Reserve" at their disposal (*vide* list appended to Grant No. 72—Miscellaneous—Sub-head L.)

2. The receipts realised during 1928-29 amounted to Rs. 1,76,398, while the total expenditure was Rs. 2,52,509. The decrease in receipts during 1928-29 was due mainly to a considerable fall in the volume of emigration to Malaya owing to the state of rubber industry in that colony. The number of Indian labourers emigrating during the year to Malaya and Ceylon from Madras was 1,52,124 only as against 2,62,220 in 1927-28 and 2,46,171 in 1926-27. The increase in expenditure from 1927-28 is due mainly to the creation of the Agency in South Africa and of special staff in Madras to deal with South African repatriates.

(a) Voted by the Legislative Assembly on 18th February 1929.

GRANT No. 64.—JOINT STOCK COMPANIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Salaries and Expenses in connection with JOINT STOCK COMPANIES.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS."					
A.—Pay of Officers	48,005	40,674	—7,331	—7,893	+562

Saving occurred mainly in Bengal (Rs. 11,082) owing to change of incumbents. This was counterbalanced by excesses in other Provinces chiefly in the Punjab (Rs. 3,143) due to the adjustment of special pay of the Director of Industries, Punjab, for performing the duties of the Registrar originally provided for under Sub-head E. 3.

B.—Pay of Establishments . .	42,717	42,132	—585	—240	—345
C.—Allowances, Honoraria, etc.:					
Non-voted . .	*4,000*	..	*—4,000*	..	*—4,000*

The provision for cost of passages relates to the Bombay Circle and remained unutilised as the expenditure, as explained by the Accountant General, Bombay, was votable.

Voted . .	5,416	6,859	+1,443	—988	+2,431

Excess to the extent of Rs. 2,350 occurred in Bombay due to an expenditure of Rs. 2,800 on account of cost of passages, provision for which was made under Non-voted, partially counterbalanced by less expenditure under "Fees for Members of Auditors' Council" and "Travelling allowance". The excess was reduced by savings in other Provinces chiefly in the Punjab (Rs. 727) where the provision made for fees to Inspectors for investigation into the affairs of Joint Stock Companies was not utilised.

D.—Contingencies	18,802	15,138	—3,664	—625	—3,039

The saving is the net result of savings mainly in Bombay (Rs. 2,433), in Bengal (Rs. 512) and in Bihar and Orissa (Rs. 768) and was partly counterbalanced by petty excesses in other Provinces. In Bombay, the saving was due to the share (Rs. 750) of the rent for the office building having been debited to the Custodian of Enemy property who occupied a portion of the building; also the provision of Rs. 1,600 for printing the Annual Report, remained unutilised as the expenditure has been incurred during 1929-30. In Bihar and Orissa the actual provision of Rs. 300 was raised to Rs. 1,000 in the process of rounding.

E.—Establishment Charges paid to Provincial Governments:					
E. 1.—Madras . . .	15,000	15,000	..	..	..
E. 2.—United Provinces .	9,250	8,591	—659	—325	—334

The Account Office explains that the saving is due to smaller expenditure by the United Provinces Government on its establishment, a share of which is paid by the Central Government. The Director of Audit points out that the expenditure, namely, Rs. 8,591 includes Rs. 5,794 as share of the Central Government being one-quarter pay of the Registrar whose pay is Non-voted. There being no appropriation of Non-voted pay, the amount was booked against voted grant by the Central Pay and Accounts Office.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS"—*concld.*					
E.—Establishment Charges paid to Provincial Governments.—*concld.*					
E. 3.—Punjab . . .	3,290	..	—3,290	—3,290	..
	See sub-head A.				
E. 4.—Burma:					
Non-voted . .	..	*780*	*+780*	..	*+780*
Represents the share of the cost of the Collector, Rangoon Town District, for services rendered in connection with the registration of Joint Stock Companies. The excess was due to the appointment of a Non-voted officer as Collector for a certain portion of the year.					
Voted . .	3,520	3,830	+310	..	+310
Totals *Non-voted* .	*4,000*	*780*	*—3,220*	..	*—3,220*
Totals Voted . .	1,46,000	1,32,224	—13,776	—13,361	—415

Note.

1. Total fees on account of registration of Joint Stock Companies during 1928-29 amounted to Rs. 2,15,098.

GRANT No. 65.—MISCELLANEOUS DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of MISCELLANEOUS DEPARTMENTS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"37-MISCELLANEOUS DEPARTMENTS".					
A.—Imperial Library:					
A. 1.—Pay of Officers:					
Non-voted . O. *18,200* (a) S. *—1,650*	*16,550*	*16,548*	*—2*	..	*—2*
Voted	..	1,699	+1,699	+1,700	—1
The appointment of a voted officer as Librarian in place of the permanent incumbent on leave accounts for the excess.					
A. 2.—Pay of Establishments .	32,900	30,223	—2,677	—2,580	—97
Non-utilisation of the provision for leave salary (Rs. 1,300) and retirement of a senior clerk (Rs. 1,000) chiefly contributed to the saving.					
A. 3.—Purchase of Books and Publications . .	18,700	16,116	—2,584	—1,450	—1,134
The Persian manuscript "Tarikh-i-Herat," for which a sum of Rs. 3,700 was provided in the estimates was not published, while on the other hand there was an excess of Rs. 1,100 in the purchase of other books. A sum of Rs. 1,200 was reported by the Librarian for surrender on the 12th March 1929, but it was not accepted by the Government of India.					
A. 4.—Other Expenses including Allowances, Honoraria, etc.:					
Non-voted . O. *600* (a) S. *—600*	..	..	..	..	..
Voted	8,000	7,649	—351	—270	—81
Saving was due to economy in miscellaneous expenditure.					
B.—Examinations	3,100	1,410	—1,690	—733	—957
The provision of Rs. 1,000 in Bihar and Orissa remained unutilised as there was no recruitment in the Indian Police Service. The balance of the saving occurred in the Punjab due to smaller expenditure than anticipated. The original grant of Rs. 1,000 for the Punjab included Rs. 348 for rounding the estimates.					

(a) Sanctioned on 20th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"37-MISCELLANEOUS DEPARTMENT"—*contd.*					
C.—Explosives:					
C. 1.—Pay of Officers:					
Non-voted . O. Rs. 24,000 (a) S. —2,250	*21,750*	*21,744*	*—6*	..	*—6*
Voted	15,300	15,270	—30	..	—30
C. 2.—Pay of Establishments .	19,500	19,099	—401	—390	—11
C. 3.—Travelling Allowances:					
Non-voted . O. 7,800 (b) S. —300	*7,500*	*7,274*	*—226*	..	*—226*
Voted	21,600	15,294	—6,306	—6,150	—156
Less travelling expenses were incurred owing to the absence of an Inspector on leave (about Rs. 5,000). The full complement of menial staff did not also accompany the Chief Inspector on tour (about Rs. 1,200).					
C. 4.—Other Expenses:					
Non-voted . O. 1,400 (a) S. —480	*920*	*916*	*—4*	..	*—4*
Voted	6,900	6,071	—829	—650	—179
Saving was due chiefly to less expenditure on furniture.					
C. 5.—Establishment and Other Charges paid to Other Governments, Departments, etc. . . .	500	..	—500	—500	..
No analytical work was done by the Staff of the Bengal Government on behalf of the Central Government.					
D.—Controller of Patents and Designs:					
D. 1.—Pay of Officers . .	25,600	24,353	—1,247	—1,247	..
The provision for leave salary (Rs. 1,200) was not utilised.					
D. 2.—Pay of Establishments .	31,400	32,521	+1,121	+1,314	—193
Excess was due chiefly to the retention in service of the Assistant Examiner of Patents for six months more than was anticipated at the time of framing the budget.					
D. 3.—Allowances, Honoraria, etc.	1,800	1,314	—486	—177	—309
Due chiefly to the postponement of the Controller's tour to Simla.					

(a) Sanctioned on 14th January 1929.
(b) Sanctioned on 9th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"37-MISCELLANEOUS DEPARTMENTS—*contd.*					
D—Controller of Patents and Designs,—*concld.*					
D. 3.—Allowances, Honoraria, etc.					
D. 4.—Charges for Printing Patent Specifications .	13,000	14,740	+1,740	+1,740	..
Excess was due to more increase in the number of specifications prepared by the Survey of India Department than anticipated.					
D. 5.—Contingencies . .	7,200	6,246	—954	—630	—324
Saving was due chiefly to less chargos on priced publications.					
E.—Actuary to the Government of India:					
E. 1.—Pay of Officers:					
Non-voted .	*24,000*	*24,000*	..	..	..
Voted .	..	3,329	+3,329	+3,330	—1
The Assistant Actuary to the Government of India officiated in the place of the permanent incumbent who was granted leave out of India.					
E. 2.—Pay of Establishments	7,800	7,245	—555	—550	—5
An assistant was appointed as Assistant Actuary on lower rate of pay in place of the permanent incumbent who officiated as Actuary					
E. 3.—Other Charges:					
Non-voted Rs. O. *1,000* (a) S. *—630*	*320*	*311*	*—9*	..	*—9*
Voted	1,300	691	—609	—600	—9
Less tour was undertaken by the Actuary during the year.					
F.—Indian War Memorial:					
F. 1.—Pay of Establishments .	5,700	5,688	—12	..	—12
F. 2.—Other Charges . .	2,700	2,043	—657	—625	—32
Due chiefly to the purchase of a lesser number of exhibits and memorial collections and also less freight charges (Rs. 500) and decrease in the house rent allowance granted to the Curator (Rs. 125).					
G.—*Miscellaneous—Bushire Coal Depot:*					
G. 1.—Pay of Establishments. O. .. (b) S. *960*	*960*	*960*	..	..	..
G. 2.—Other Charges O. .. (b) S. *29,971*	*29,971*	*29,994*	*+23*	..	*+23*

(a) Sanctioned on 20th February 1929.
(b) Sanctioned on 6th November 1928.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—" 37-MISCELLANEOUS DEPARTMENTS "—*contd.*					
G.—*Miscellaneous—Bushire Coal Depot* —concld.					
G 3.—Establishment Charges paid to other Governments, Departments, etc.					
O. .. (a) S. 134	134	116	—18	..	—18
G. 4.—Deduct—Recoveries					
O. .. (a) S. —5,077	—5,077	—6,236	—1,159	..	—1,159
Includes a sum of Rs. 1,292 representing recovery on account of cost of coal supplied during the quarter ending 31st December 1928. The credit for the amount appeared in the accounts for February 1929 when no steps could be taken for regularising the extra recovery.					
H.—English Charges (High Commissioner) on Stores . . .	1,000	453	—547	..	—547
I.—Census :					
I. 1.—Pay of Establishments .	..	35	+35	+36	—1
Represents leave salary of a clerk of the Postal Department who formerly worked in Madras during the census operations of 1921. (*See* Note.)					
Totals — *Non-voted* . *Gross* .	*1,02,105*	*1,01,863*	*—242*	..	*—242*
Deductions .	*—5,077*	*—6,236*	*—1,159*	..	*—1,159*
Net . .	*97,028*	*95,627*	*—1,401*	..	*—1,401*
Voted	2,24,000	2,11,489	—12,511	—8,432	—4,079

NOTES.

Sub-head I.—Census. The total progressive expenditure up to 31st March 1929 on the last decennial census held early in 1921 is Rs. 39,74,861.

2. Total receipts on account of patent fees realised during 1928-29 amounted to Rs. 1,82,444.

(a) Sanctioned on 6th November 1928.

GRANT No. 66—INDIAN STORES DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN STORES DEPARTMEMT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—" 37-A. INDIAN STORES DEPARTMENT ".					
A.—Head Quarters Establishment :					
A. 1.—Pay of Officers:					
Non-voted . O. Rs. *81,330* (a) S. *1,000*	*82,330*	*85,785*	*+3,455*	*+3,470*	*—15*

Due partly to the appointment of a non-voted officer in the vacancy caused by the deputation on foreign service under the Ceylon Government of a voted officer (Rs. 2,358) and partly to the fact that pay for the month of March 1929 was drawn during that very month by certain officers proceeding on leave out of India (Rs. 1,097).

Voted	2,40,870	1,78,409	—62,461	—61,820	—641

Due partly to the deputation of one officer (Rs. 11,162) and partly to the provision for leave reserve officers and probationary Inspectors having been made under this head instead of under the organisations where these officers were actually employed (Rs. 35,490) as well as to certain appointments having remained unfilled or having been filled by junior officers (Rs. 15,809).

A. 2.—Pay of Establishments .	3,04,450	2,76,979	—27,471	—27,100	—371

Mainly due to certain sanctioned posts not having been filled or having been filled by junior men.

A. 3.—Allowances, Honoraria, etc. :					
Non-voted .	*10,070*	*7,715*	*—2,355*	*—2,340*	*—15*

Mainly due to smaller expenditure under cost of passage.

Voted .	74,020	72,422	—1,598	—200	—1,398
A. 4.—Supplies and Services .	10,500	11,489	+989	+1,050	—61

The cost of an electric copying machine ordered in 1927-28 was paid during 1928-29 owing to delay in supply.

A. 5.—Contingencies . .	56,920	47,311	—9,609	—7,990	—1,619

Smaller expenditure was incurred under " postage and telegram charges " (Rs. 6,073) and office expenses and other contingencies (Rs. 3,536).

A. 6.—Grants-in-aid, Contributions, etc. . . .	*600*	*600*	..	..	..

(a) Sanctioned on 25th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"37-A. INDIAN STORES DEPARTMENT"—*contd.*					
B.—Purchase Circles :					
B. 1.—Pay of Officers . .	68,520	69,717	+1,197	+1,550	—353
An officer was posted as Assistant Controller of Purchase, Bombay on more than the minimum pay.					
B. 2.—Pay of Establishments .	66,080	64,946	—1,134	—200	—934
B. 3.—Allowances, Honoraria, etc.	23,480	19,085	—4,395	—3,580	—815
Mainly due to smaller expenditure under compensatory, house-rent and conveyance allowances.					
B. 4.—Supplies and Services .	..	73	+73	+80	—7
The actuals represent losses written off under the orders of the Government of India.					
B. 5.—Contingencies . .	18,460	17,931	—529	+1,280	—1,809
Mainly due to smaller expenditure under office expenses and miscellaneous in the Bombay Purchase Circle. The expenditure was within the original grant and the reappropriation of Rs. 1,280 sanctioned on different dates proved unnecessary.					
C.—Inspection Circles :					
C. 1.—Pay of Officers . .	2,39,580	2,29,340	—10,240	—10,070	—170
The permanent incumbent of the post of Controller of Inspection, Calcutta Circle, was appointed as officiating Director of Inspection and officers on a lower pay were appointed in this chain.					
C. 2.—Pay of Establishments .	1,78,690	1,70,713	—7,977	—7,100	—877
Mainly due to some of the sanctioned posts not having been filled.					
C. 3.—Allowances, Honoraria, etc.	83,920	79,551	—4,369	—2,900	—1,469
Mainly due to smaller expenditure under house, compensatory and conveyance allowances owing to certain sanctioned appointments not having been filled.					
C. 4.—Supplies and Services .	42,100	90,725	+48,625	+49,800	—1,175
Larger expenditure was incurred under extra departmental Inspections owing to the increased use of the services of the London Store Department for the inspection of material in the country of origin.					
C. 6.—Contingencies . .	25,680	25,277	—403	+1,570	—1,973
Made up of small savings under several heads. The reappropriation of Rs. 1,570 sanctioned on different dates proved unnecessary.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"37-A. INDIAN STORES DEPARTMENT"—*contd.*					
D.—Government Test Houses :					
D. 1.—Pay of Officers . .	68,050	67,458	—592	—570	—22
D. 2.—Pay of Establishments .	1,06,500	1,00,844	—5,656	—5,100	—556
Mainly due to certain sanctioned posts not having been filled.					
D. 3.—Allowances, Honoraria, etc. :					
Non-voted .	..	*1,870*	*+1,870*	*+1,870*	..
The cost of passages of an officer relating to a previous year was adjusted during the year.					
Voted .	8,010	8,536	+526	+1,150	—624
Mainly due to larger expenditure under travelling allowance owing to the visit of the Superintendent, Government Test House to Simla in connection with the meeting of the Specification Committee of the Railway Board.					
D. 4.—Supplies and Services .	43,700	23,323	—20,377	—18,150	—2,227
Due partly to the delay in the purchase of an apparatus (Rs. 14,200) and smaller expenditure in the purchase of chemicals, etc. (Rs. 6,177).					
D. 6.—Contingencies . .	15,610	16,043	+433	+690	—257
Mainly due to larger expenditure under "Rents, Rates and Taxes".					
Metallurgical Inspectorate :					
E. 1.—Pay of Officers . .	92,910	95,316	+2,406	+2,460	—54
Due to the posting of a leave reserve Inspector for whom provision was made under "A. 1.—Voted."					
E. 2.—Pay of Establishments .	49,000	50,359	+1,359	+1,870	—511
Due to leave arrangements. Also *see* E. 6.					
E. 3.—Allowances, Honoraria, etc. :					
Non-voted .	*3,000*	..	*—3,000*	*—3,000*	..
Due to the decision that no passage was admissible to an officer for whom provision was made in accordance with the ruling in force at the time of the preparation of the budget.					
Voted .	8,300	8,198	—102	..	—102
E. 4.—Supplies and Services .	13,300	10,361	—2,939	—3,480	+541
Mainly due to smaller expenditure under "chemicals and apparatus".					
E. 6.—Contingencies . .	8,950	7,609	—1,341	—790	—551
Two posts of mechanics paid from contingencies were transferred to the regular establishmen t during the course of the year.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—" 37-A.-INDIAN STORES DEPARTMENT "—*concld.*					
F.—Works :					
F. 1.—Inspection Circles .	1,100	1,085	—15	+ 240	—255
The addition of Rs. 240 by orders of reappropriation sanctioned in January and March 1929 proved unnecessary.					
F. 2.—Government Test Houses	23,400	28,045	+4,645	+5,310	—665
Larger expenditure was incurred on the construction of the electrical testing laboratory at the Test House, Aliporo.					
F. 3.—Metallurgical Inspectorate	5,900	6,967	+1,067	+2,000	—933
Mainly due to the compensation paid to Messrs. Tata Iron Steel Company during the year for the maintenance of Staff quarters for 1927-28.					
G.—English Charges (High Commissioner) on Stores . . .	6,000	5,481	—519	..	—519
H.—Loss or Gain by Exchange . .	..	89	+89	..	+89
I.—*Deduct*—Probable Savings (Rs. O.—1,50,000 (b) S. + 70,000)	—80,000	..	+80,000	+80,000	—
		See Paragraph 41, Chapter III. Fully realised.			
The supplementary grant of Rs. 70,000 was obtained on 18th February 1929 as it was not found possible to effect saving to the extent of the full cut, owing to an unexpectedly large debit raised by the Director General, India Stores Department, London on account of charges for inspection of certain classes of stores in the country of origin.					
Totals *Non-voted* .	*96,000*	*95,970*	*—30*	..	*—30*
Totals Voted .	18,04,000	17,83,682	—20,318	..	—20,318

(b) Voted by the Legislative Assembly on 18th February 1929

A

Profit and Loss Account of the Indian Stores Department for the years 1927-28 and 1928-29.

Dr.

Particulars.	Amount. 1927-28.	Amount. 1928-29.
	Rs.	Rs.
1. To Pay of Officers	6,55,336	7,26,025
2. To Pay of Establishment	5,97,467	6,63,837
3. To Allowances	1,77,028	1,97,378
4. To Grants-in-aid	600	600
5. To Supplies and Services	77,026	1,27,308
6. To Contingencies	1,18,485	1,14,171
7. To Petty Construction and Repairs	8,580	15,266
8. To Leave salary and Overseas pay paid in England	47,614	31,072
9. To Pensionary charges	1,02,840	1,15,959
10. To Government contribution to Provident Fund	38,540	41,957
11. To Interest on Capital Outlay	62,560	58,336
12. To Depreciation charges	23,833	22,444
13. To Stationery and Printing	45,867	40,589
14. To Cost of Audit and Accounts	1,94,981	2,30,683
Total	21,50,757	23,85,625

Cr.

Particulars.	Amount. 1927-28.	Amount. 1928-29.
	Rs.	Rs.
1. By Recoveries on account of fees for tests, inspections, etc., made from Government Departments, Railways, Private firms and Individuals	9,37,357	7,11,977
2. By 1 per cent. Inspection charge	2,43,080	2,39,323
3. By 1 per cent. purchase charge	3,48,884	3,39,403
4. By Miscellaneous Receipts	44,572	33,140
By Net loss for the year	5,76,864	10,61,782
Total	21,50,757	23,85,625

Note 1.—This statement represents consolidated figures relating to several organisations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The net loss shown in this account must not be regarded as a dead loss, since considerable assistance to, and encouragement of, Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,
Audit Officer, Indian Stores Department.

Statement comparing the figures of the Profit and Loss Account of the Indian Stores Department for 1928-29 shewn in Annexure A with those shown in pages 26 and 27 of the Administration Report of the Indian Stores Department for 1928-29.

Dr.

Particulars.	1928-29 Profit and Loss Account.	1928-29 Administration Report.	Profit and Loss Account More + Less —.
	Rs.	Rs.	Rs.
1. To Pay of Officers	7,26,025	7,26,025	..
2. To Pay of Establishment	6,63,837	6,63,880	—43
3. ,, Allowances	1,97,378	1,96,297	+1,081
4. ,, Grants-in-aid	600	..	+600
5. ,, Supplies and Services	1,27,308	70,780	+56,528
6. ,, Contingencies	1,14,171	1,13,400	+771
7. ,, Petty Construction & Repairs	15,266	36,025	—20,759
8. ,, Leave Salary and Overseas pay paid in England	31,072	..	+31,072
9. ,, Pensionary charges	1,15,959	..	+1,15,959
10. ,, Government contribution to Provident Fund	41,957	..	+41,957
11. ,, Interest on Capital outlay	58,336	..	+58,336
12. ,, Depreciation charges	22,444	..	+22,444
13. ,, Stationery and Printing	40,589	..	+40,589
14. ,, Cost of Audit and Accounts	2,30,683	..	+2,30,683
Total	23,85,625	18,06,407	+5,79,218

Cr.

Particulars.	1928-29. Profit and Loss Account.	1928-29. Administration Report.	Profit and Loss Account More + Less—.
	Rs.	Rs.	Rs.
1. By recoveries on account of fees for tests, inspections, etc., made from Government Departments, Railways, Private firms and individuals	7,11,977	6,96,738	+15,239
2. By 1 per cent. Inspection charges	2,39,323	2,39,417	—94
3. By 1 per cent. purchase charges	3,39,403	3,39,448	—45
4. By Miscellaneous Receipts	33,140	35,262	—2,122
5. By *Deduct*—Refunds	..	—1,191	+1,191
By net loss for the year	10,61,782	4,96,733	+5,65,049
Total	23,85,625	18,06,407	+5,79,218

NOTES.

1. The account appearing in the Administration Report shows merely the direct expenditure adjusted in the Indian Books against the Department while the Profit and Loss Account shows in addition (*i*) the indirect charges, which are not actually adjusted against the Department in the Government Account, namely, Pensionary charges, Government contribution to the Provident Fund, Interest on Capital Outlay, Depreciation charges and Stationery and Printing charges and (*ii*) expenditure finally adjusted by the High Commissioner in the Home accounts, namely, cost of English stores supplied to the Department and leave salaries and overseas pay paid in England.

2. The Administration Report figures include expenditure of a capital nature (such as apparatus costing more than Rs. 100 under "Supplies and Services" and capital works such as residential buildings under "Petty construction and repairs)" while these items are excluded from the Profit and Loss Account figures. In the latter such expenditure of a capital nature would only affect heads 11 and 12 *viz.*, interest on capital outlay and Depreciation charges.

3. The figures shewn in the Administration Report for 1928-29 represent actuals upto March 1929 Preliminary while those in the Profit and Loss Account are final figures and include adjustments made in March 1929 Final and Supplementary.

4. *Debits side.*—The variations are explained below :

Heads 2, 3, 4 and 6.—Due to adjustments in March 1929 Final and Supplementary.

Heads 5 and 7.	Head 5.	Head 7.
	Rs.	Rs.
Actuals upto March 1929 Preliminary as shown in the Administration Report	70,780	36,025
Add—Adjustments made in March 1929 Final and Supplementary	65,193	72
Add—Cost of English Stores not coming under the category of capital expenditure	1,580	..
Total .	1,37,553	36,097
Deduct—Amount treated as capital expenditure and taken in the Asset Register	—10,245	—20,831
Amount as shown in the Profit and Loss Accounts	1,27,308	15,266

Heads 9 to 13.—The figures under these heads represent indirect charges for which no actual adjustment is made in the Government Accounts against the Department and which does not appear in the Administration Report.

Head 14—Cost of Audit and Accounts.—Full cost of Audit is shown in the Profit and Loss Account under this head. But in the Government Account the gross revenue of the Department is divided between it and Audit in proportion to their expenditure. The full audit expenditure is budgeted for under Grant 42—Audit while the share appropriated by Audit under this procedure is taken in reduction of the expenditure under that Grant. Thus, while the actual Audit charges for 1928-29 amounted to Rs. 2,30,683 as shewn in the Profit and Loss Account, the share of revenue transferred to Audit was only Rs. 1,45,488 the balance remaining at the debit of Grant 42.

Receipt side.—The variations are due to adjustments after the close of March 1929 Preliminary Accounts. The final figure for refunds, *viz.*, Rs. 1,261 has been distributed in the Profit and Loss Account to the heads to which they relate. The figures include the share of audit as full cost thereof has been shown on the debit side against head 14.

5. The net result of these variations is that the loss in the Profit and Loss Account is as compared with the corresponding figure in the Administration Report more by Rs. 5,65,049.

B

Profit and Loss Account of the Purchase Branches of the Indian Stores Department for the years 1927-28 and 1928-29.

Dr.

Particulars.	Amount. 1927-28.	Amount. 1928-29.
	Rs.	Rs.
1. To Pay of Officers	1,45,890	2,14,175
2. To Pay of Establishment	1,66,954	2,05,452
3. To Allowances, Honoraria, etc	48,780	58,347
4. To Grants-in-aid	600	600
5. To Supplies and Services	69	73
6. To Contingencies	35,830	22,429
7. To Pensionary charges	35,105	53,831
8. T oGovernment contribution to Provident Fund	9,188	9,095
9. To Leave salary and Overseas pay paid in England	33,138	8,634
10. To Interest on Capital Outlay	525	..
11. To Depreciation charges	..	..
12. To Share of Headquarters Administration charges	1,85,406	68,668
13. To sharo of charges of Inspection Circles debitable to Purchase branches	..	68,118
14. To Cost of Audit and Accounts	55,142	71,411
15. To Stationery and Printing chares (including cost of Government Publications)	4,473	4,433
16. To Service rendered by—		
(*i*) Government Test House	41,962	30,878
(*ii*) Government Test House, Bombay	..	5,337
Total	7,63,062	8,21,481

Cr.

Particulars.	Amount. 1927-28.	Amount. 1928-29.
	Rs.	Rs.
1. By Recoveries of fees for tests, etc., from Government Departmonts, Railways, Privato firms and Individuals	..	..
2. By 1 per cent. Inspection charges	..	..
3. By 1 per cent. Purchase charges	3,48,884	3,39,403
4. By Miscellaneous Rceeipts	20,223	15,130
By Net Loss for the year	3,93,955	4,66,948
Total	7,63,062	8,21,481

Note 1.—This statement represents consolidated figures relating to several organisations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The net loss shown in this account must not be regarded as a dead loss since considerablo assistance to, and encouragement of Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,

Audit Officer, Indian Stores Department.

C

Profit and Loss Account of the Inspection Circles of the Indian Stores Department for the years 1927-28 and 1928-29.

Dr.

Particulars.	Amount. 1927-28.	Amount. 1928-29.
	Rs.	Rs.
1. To Pay of Officers	2,66,036	2,96,692
2. To Pay of Establishment	2,08,749	2,44,300
3. To Allowances, Honoraria, etc.	91,246	1,03,366
4. To Supplies and Services	53,121	1,00,334
5. To Contingencies	29,008	25,277
6. To Petty Works and Repairs	746	1,085
7. To Pensionary charges	27,448	33,780
8. To Government Contribution to Provident Fund	17,157	19,518
9. To Leave salary and overseas pay paid in England	5,175	10,761
10. To Interest on Capital Outlay	5,090	3,390
11. To Depreciation charges	3,253	1,569
12. To Share of Headquarters administration charges	2,90,011	2,62,762
13. To Cost of Audit and Accounts	81,558	98,592
14. To Stationery and Printing charges (including cost of Government Publications).	6,129	5,735
15. To Service rendered by—		
(i) Government Test House	25,471	24,687
(ii) Metallurgical Inspectorate	3,271	1,632
(iii) Government Test House—Bombay	..	3,858
Total	11,13,469	12,37,338

Cr.

Particulars.	Amount. 1927-28.	Amount. 1928-29.
	Rs.	Rs.
1. By Recovery of fees for tests, etc., from Government Departments, Railways, Private firms and Individuals	3,92,763	3,27,313
2. By 1 per cent. Inspection charges	2,41,425	2,37,963
3. By Miscellaneous Receipts	10,327	3,475
4. By Share of Headquarters administration charges debitable to local organisations of the Department per contra	2,32,229	2,69,257
5. By Share of expenditure debitable to Purchase Circles *per contra*	..	68,118
By Net loss for the year	2,36,725	3,31,212
Total	11,13,469	12,37,338

Note 1.—This statement represents consolidated figures relating to several organisations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The net loss shown in this account must not be regarded as a dead loss since considerable assistance to, and encouragement of, Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,

Audit Officer, Indian Stores Department.

D

PROFIT AND LOSS ACCOUNT OF THE GOVERNMENT TEST HOUSES OF THE INDIAN STORES DEPARTMENT FOR THE YEARS 1927-28 AND 1928-29.

Dr.

Particulars.	Amount. 1927-28.	Amount. 1928-29.
	Rs.	Rs.
1. To Pay of Officers	61,951	66,333
2. To Pay of Establishment	90,359	1,00,844
3. To Allowances	8,311	10,406
4. To Supplies and Services	16,023	17,813
5. To Contingencies	15,927	16,043
6. To Petty Works and Repairs	2,365	7,214
7. To Pensionary charges	6,589	6,894
8. To Government Contribution to Provident Fund	4,395	5,187
9. To Interest on Capital Outlay	33,692	32,595
10. To Depreciation charges	12,321	12,932
11. To Share of Headquarters administration charges	33,175	98,739
12. To Cost of Audit and Accounts	23,673	30,294
13. To Cost of stationery and printing (including cost of Government publications)	809	1,235
14. To Service rendered by other branches of the Department— Metallurgical Inspectorate	..	96
Total	3,09,590	4,06,625

Cr.

Particulars.	Amount. 1927-28.	Amount. 1928-29.
	Rs.	Rs.
1. By Recoveries on account of fees for tests made on behalf of Government Departments, Railways, Private firms, and Individuals	1,22,614	1,38,704
2. By 1 per cent. Inspection charges	..	..
3. By Miscellaneous Receipts	445	790
4. By Charges on account of Tests made for other branches of the Department	67,433	64,760
By net loss for the year	1,19,098	2,02,371
Total	3,09,590	4,06,625

Note 1.—This statement represents consolidated figures relating to several organisations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The net loss shown in this account must not be regarded as a dead loss since considerable assistance to, and encouragement of, Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,

Audit Officer, Indian Stores Department.

E

Profit and Loss Account of the Metallurgical Inspectorate, Indian Stores Department, for the years 1927-28 and 1928-29.

Dr.

Particulars.	Amount. 1927-28.	Amount. 1928-29.
	Rs.	Rs.
1. To Pay of Officers	86,461	94,191
2. To Pay of Establishments	46,603	50,359
3. To Allowances, etc.	6,783	8,181
4. To Supplies and Services	7,750	9,088
5. To Contingencies	11,355	7,609
6. To Petty Works and Repairs	5,469	6,967
7. To Pensionary Charges	6,606	6,236
8. To Government Contribution to Provident Fund	5,200	6,122
9. To Leave salary and overseas pay paid, in England	7,168	11,251
10. To Interest on Capital Outlay	22,964	22,012
11. To Depreciation charges	7,888	7,517
12. To Share of Headquarters administration charges	33,176	71,604
13. To Cost of Audit and Accounts	19,630	22,008
14. To Stationery and Printing charges (including Government publications)	516	899
To Net profit for the year	1,72,914	..
Total	4,40,483	3,24,044

Cr.

Particulars.	Amount. 1927-28.	Amount. 1928-29.
	Rs.	Rs.
1. By Recoveries of fees for tests, etc., from Government Departments, Railways, Private firms and Individuals	4,21,980	2,45,960
2. By 1 per cent. Inspection charges	1,655	1,360
3. By Miscellaneous Receipts	13,577	13,745
4. By Charges on account of inspection on behalf of other organisations	3,271	1,728
By Net loss for the year	..	61,251
Total	4,40,483	3,24,044

Note 1.—The figures for 1927-28 included in the above statement represent audited figures.

Note 2.—This organisation worked at a profit during the past few years as shown below. But owing to a considerable fall in its receipts during the year under review due to labour strikes, there has been a loss for the first time in the history of the organisation since 1924-25.

Net Profit.

	Rs.
1924-25	62,422
1925-26	39,515
1926-27	1,61,750
1927-28	1,72,914

P. M. RAU,

Audit Officer, Indian Stores Department.

IMPORTANT COMMENTS.

Miscellaneous Irregularities.

The Stores Purchase Rules framed by the Government of India require that articles which are not manufactured in India—barring a few specifically exempted by the Government—should be obtained by indent upon the Store Department, London. The purchase of such articles in India is, however, permitted,

(1) when they are already in the country at the time of order or on their way out; and

(2) when their price and quality are not unfavourable as compared with those at which similar articles could be obtained through the Store Department, London.

The violation of these conditions in a large number of cases was brought to the notice of the Head of the Department who, however, stated that they should not be enforced in audit, in as much as the comparison prescribed by the rules was not a practicable proposition for a variety of reasons and that India would be the sole theatre for the receipt of tenders with the inauguration of the new rupee tender system. It was, thereupon, pointed out by Audit that it was bound by the rules, as they stood, and if, for any reason, they were considered impracticable the proper procedure would be to get them amended suitably with the sanction of the Government of India. The Government of India who were approached by the Head of the Department in the matter, agreed to waive the first condition, but were of opinion that the comparison prescribed under the rule should continue to be made.*

2. Open orders of considerable magnitude used to be placed with the Indian Agents of foreign manufacturers for the supply of spare parts for dragline excavators on the ground of urgency, either by the Indian Stores Department or by the indentor direct, to be followed up in the latter case by the formal orders of the Department. Confirmatory orders were issued subsequently on receipt of detailed quotations from the firm. It was stated that these quotations were checked by comparison with the prices charged by the Indian Agents for previous supplies or with a price list prepared by them. It was pointed out by Audit that the procedure adopted by the Department did not afford any guarantee that the prices quoted were reasonable and that a price list obtained from an independent source would furnish the only effective weapon for purposes of comparison. The Head of the Department has agreed to obtain from the Director General of Stores the current home prices in respect of all orders above a certain monetary limit and to call upon the Indian Agents to refund any excess that may be found to have been charged by them.*

3. An order for the purchase of 28,500 durries on behalf of a Military Department was distributed equally between two firms, one of which, in response to an invitation for tenders, quoted a rate of Rs. 2/2/6 per Durrie, if the whole order be placed with it and Rs. 2/2/9 for half order, while the

* Audit Officer, Indian Stores Department

other quoted a uniform rate of Rs. 2/6/0. The lowest tenderer further offered a security of 10 per cent. of the value of the order as a guarantee of its good faith, which it was willing to forfeit in the event of non-compliance with any of the terms of the contract. The division was justified by the Department on the ground that the firm, which quoted the lowest rate, was inadequately equipped, both financially and technically, for manufacturing purposes and that the wisdom of this caution was proved by its failure to handle satisfactorily several orders, 12 months later. It was pointed out by the Audit Office that it would be incorrect to judge the present case with reference to what happened, several months after, in respect of contracts for a totally different class of material and that the firm would not have offered the substantial security it actually did, had it not been quite confident of its capacity to fulfil the contract in its entirety and that effective evidence of this capacity was furnished by the fact that it was able to discharge its obligation three months in advance of the prescribed date of delivery and two months ahead of its rival. The Government of India, to whom the case was reported, opined that the case was one of those which must arise from time to time in which there was room for doubt as to the correct decision and that while they were satisfied that the Department was actuated solely in the interests of the State, a wiser decision in this particular case would have been to place the entire order with the lowest tenderer, placing more weight on the *prima facie* advantage of this, and less on the other considerations by which the Department was influenced.

The loss sustained by the indentor as a result of the splitting up of the contract was about Rs. 3,100.*

Disregard of the financial interests of Government.

4. The local inspection of an Inspection Circle brought to light that in many cases the expenditure incurred in conducting inspection was out of all proportion to the fee realised by the Department. For instance, an expenditure of Rs. 101 was incurred in travelling from Madras to Bangalore to conduct an inspection of six blankets worth Rs. 29 ordered by a Military officer, in return for which the Department realised Rs. 0/5/0 only. The disparity was brought to the notice of the Government of India with a suggestion that in such cases inspection might either be dispensed with or left to the consignee, payment to the supplier being deferred until the receipt of a clear certificate from the former. The Government of India informed the Audit Office that the Inspector concerned has been severely reprimanded by the Head of the Department for the utter lack of discretion displayed by him and that a Circular letter had also been addressed to other Inspecting Officers on the lines suggested by Audit.*

Higher Audit.

5. The attention of the Government of India was drawn to the very high percentage of petty orders handled by the Indian Stores Department and the great disparity between the work thrown by these orders and the departmental charges recovered from the Indenting Departments. The necessity

* Audit Officer, Indian Stores Department.

for reducing the volume of these orders was recognised both by the Government of India and the Head of the Department and the latter has now instructed the Purchasing Officers to return all demands for petty stores to the Indenting Officers with a suggestion to purchase them locally. The Purchasing Officers have, also, been requested to report, after a sufficient period of trial, if the measures adopted have succeeded in eliminating petty items from the operations of the Department with a view to consider whether further steps are necessary to obtain the desired end.*

Review of the financial position.

6. A review of the financial position of the Indian Stores Department during the past 4 years is given below :—

	1925-26.	1926-27.	1927-28.	1928-29.
	Rs.	Rs.	Rs.	Rs.
Charges	16,36,608	19,40,054	21,50,757	23-85,625
Receipts	11,36,088	14,81,003	15,73,893	13,23,843
Loss	5,00,520	4,59,051	5,76,864	10,61,782

An attempt has been made in the succeeding paragraphs to analyse the total loss shown above and apportion it amongst the different branches of the Department :

Purchase Circles.

Year.	Total charges.	Total receipts.	Loss.	Cost of collection (for every hundred rupees of revenue).
	Rs.	Rs.	Rs.	Rs.
1925-26	4,69,438	2,76,603	1,92,835	170
1926-27	6,91,641	3,65,308	3,26,333	190
1927-28	7,63,062	3,69,107	3,93,955	207
1928-29	8,21,481	3,54,533	4,66,948	232

Cost of gazetted establishment employed in the collection of revenue (for every hundred rupees of revenue).

1927-28	48 per cent.
1928-29	65 ,,

There has been a progressive increase in the loss sustained by this Branch from year to year.

Assuming that the Establishment charges remain stationary—the Department will have to secure additional custom to the extent of five crores of rupees, before it can hope to become self-supporting; or it must raise its fees by about 250 per cent.

* Audit Officer, Indian Stores Department.

The figures indicate the necessity of retrenchment in expenditure especially in respect of its gazetted staff.

The economy in purchases effected by the Department and the cheaper substitutes introduced have, to a certain extent, reduced its earnings.

Inspection Circles.

Year.	Total charges.	Total receipts.	Loss.	Cost of collection (for every hundred rupees of revenue).
	Rs.	Rs.	Rs.	Rs.
1925-26	5,79,187	3,56,088	2,23,099	163
1926-27	8,13,036	5,67,878	2,45,158	143
1927-28	8,81,240	6,44,515	2,36,725	137
1928-29	8,99,963	5,68,751	3,31,212	158

Cost of gazetted establishment employed in the collection of revenue.

1927-28	47 per cent.
1928-29	57 ,, ,,

The above figures suggest that this Branch should inspect additional stores to the value of four crores of rupees or in the alternative, nearly double its fees, if it is to be run without loss. This Branch is, however, showing a steady improvement—the temporary set-back experienced in 1928-29 being due to industrial unrest which included a series of strikes at Calcutta and its vicinity and a prolonged lock-out at Jamshedpur.

Test Houses.

Year.	Total charges.	Total receipts.	Loss.	Cost of collection (for every hundred rupees of revenue).
	Rs.	Rs.	Rs.	Rs.
1925-26	3,18,239	1,47,985	1,70,254	215
1926-27	2,90,577	1,26,378	1,64,199	229
1927-28	3,09,590	1,90,492	1,19,098	162
1928-29	4,06,625	2,04,254	2,02,371	199

Cost of gazetted establishment employed in the collection of revenue.

1927-28	32 per cent.
1928-29	36 ,,

If this branch is to balance its budget, it will have to raise its charges to a considerable extent.

These Institutions, however, fill an important niche in the industrial system of the country and can hardly be expected to pay their way; they undertake a work which would be left undone unless taken up by the Government.

Metallurgical Inspectorate.

Year.	Total charges.	Total receipts.	Profit.	Cost of collection (for every hundred rupees of revenue).
	Rs.	Rs.	Rs.	Rs.
1925-26	3,04,418	3,55,412	50,994	86
1926-27	2,64,463	4,21,439	1,56,976	63
1927-28	2,67,569	4,40,483	1,72,914	61
1928-29	3,24,044	2,62,793	—61,251	123

Cost of gazetted establishment employed in the collection of revenue.

1927-28	20 per cent.
1928-29	38 ,,

For the first time this Institution shows a loss due to the industrial unrest alluded to already which over took the Tata Iron and Steel Company at Jamshedpur, which acts as its main feeder. It is, however, hoped that this set-back is only temporary.

GRANT No. 67—CURRENCY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Salaries and Expenses of the CURRENCY DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—" 38.—CURRENCY ".					
A.—Controller and Deputy Controllers of of the Currency:					
A. 1.—Pay of Officers: Rs. *Non-voted* O. *1,13,190* (a) S. *—16,600*	*96,590*	*96,433*	*—157*	*—153*	*—4*
Voted . . .	31,486	33,763	+2,277	+2,400	—123
Represents the net result of excesses in the estimates of the Pay Office, Miscellaneous (Rs. 7,754) due to change of incumbents, and in Bombay (Rs. 1,763) due to larger expenditure on leave salary of senior officers partly counterbalanced by saving in the Pay Office, Secretariat (Rs. 7,240) due to the abolition of the office of the Deputy Controller of the Currency, Northern India, with effect from 1st July 1928.					
A. 2.—Pay of Establishments	2,08,054	1,75,783	—32,271	—32,100	—171
Savings occurred (*i*) in the estimates of the Pay Office, Miscellaneous (Rs. 4,769) due to deputation of some men to other offices, (*ii*) in the Pay Office, Secretariat (Rs. 25,252) due to the abolition of the Office of the Deputy Controller of the Currency, Northern India, from 1st July 1928 and (*iii*) in Bombay (Rs.2,250) due mainly to the posting of a junior clerk in the vacancy of a Superintendent.					
A. 3.—Allowances, Honoraria, etc.: *Non-voted* O. *26,610* (b) S. *—7,000*	*19,610*	*19,184*	*—426*	..	*—426*
Voted . . .	8,510	13,369	+4,859	+5,100	—241
Mainly due to an excess in the Pay Office, Miscellaneous (Rs. 5,815) owing to payment of increased house rent and compensatory allowances on account of change of personnel (Rs. 1,500) and to payment of arrear house rent allowance to the Deputy Controller (Rs. 4,300) partly counterbalanced by small savings elsewhere.					
A. 4.—Contingencies . .	70,950	60,008	—10,942	—10,500	—442
Savings aggregating Rs. 18,279 occurred (*i*) in the estimates of the Pay Office, Miscellaneous (Rs. 14,764) due (1) to non-utilisation of the provision for reprinting the Resource Manual (Rs. 12,750) and (2) to general economy, and (*ii*) in the Pay Office, Secretariat (Rs. 3,515) due to abolition of the Office of the Deputy Controller of the Currency, Northern India. The saving was partly counterbalanced by excess in Bombay (Rs. 7,337) due chiefly to the payment of rent (Rs. 6,750) to the Imperial Bank on account of location of the office of the Deputy Controller of the Currency in its building.					

(a) Sanctioned on 14th January 1929.

(b) Sanctioned on 14th January 1929 . . . . . Rs. —6,000
" 20th March 1929 . . . . . —1,000
—7,000

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
MAJOR HEAD "38—CURRENCY" *contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Controller and Deputy Controller of the Currency—*concld.*					
A. 5.—Reserve for Temporary Establishment . .	1,00,000	..	—1,00,000	—99,992	—8

The grant is intended to meet the cost of temporary establishment entertained in all the Currency Offices in India for extra work. The grant was increased to Rs. 1,00,550 by reappropriation, out of which a sum of Rs. 1,00,542 was appropriated during the year as shown below :—

	Rs.
Calcutta	33,659
Bombay	16,587
Madras	16,956
Lahore	12,872
Rangoon	6,849
Cawnpore	13,619
	1,00,542

B.—Currency Offices :

B. 1.—Pay of Officers :

		Rs.					
Non-voted	*O.*	*8,900*	*8,100*	*8,253*	*+153*	*+153*	
	S.	*(a) —800*					
Voted . . .			1,26,685	1,16,384	—10,301	—5,400	—4,901

Savings aggregating Rs. 11,733 occurred mainly in Bombay (Rs. 6,410) due to changes in the personnel of Currency and Assistant Currency Officers; in Burma (Rs. 4,214) due to change of incumbents; and in the Pay Office, Miscellaneous Central Departments (Rs. 1,109) due to part utilisation of the provision for leave salary. The saving was partly counterbalanced by excesses aggregating Rs. 1,432 occurring chiefly in the United Provinces (Rs. 1,076) due to appointment of a senior officer in place of a junior contemplated in the original estimate.

B. 2.—Pay of Establishments :

Treasurer's Department .	8,64,194	9,34,807	+70,613	+84,339	—13,726

Excesses occurred in the estimates of the Currency Offices, Calcutta (Rs. 19,423), Madras (Rs. 13,194), Bombay (Rs. 8,849), Punjab (Rs. 10,440), United Provinces (Rs. 12,928) and Burma (Rs. 5,779). The excess in the Currency Office, Calcutta was, due to the entertainment of temporary establishments (Rs. 33,000) for extra work partly counterbalanced by saving (Rs. 14,000) owing to unfilled vacancies. The excesses in the remaining circles were mainly due to entertainment of temporary establishments during the year provision for which was made in lump under Sub-head A. 5.

(a) Sanctioned on 14th January 1930.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
MAJOR HEAD "38—CURRENCY"—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Currency Office—*concld.*					
B. 3.—Pay of Establishments: General Department .	3,67,413	3,64,842	—2,571	+3,033	—5,604

Savings occurred mainly in the Currency Office, Calcutta (Rs. 9,977) due to unfilled vacancies. This was counterbalanced by excesses in Madras (Rs. 1,702), in the United Provinces (Rs. 4,900) due to the transfer of Resource work consequent on the abolition of the Office of the Deputy Controller of the Currency, Northern India (Rs. 3,851) and the appointment of a senior man in place of a junior, contemplated in the original estimates (Rs. 1,049). In the Punjab also an excess expenditure of (Rs. 1,593) was incurred due to the creation of certain appointments owing to transfer of Resource work to the Lahore Currency Office on the abolition of the office of the Deputy Controller of the Currency, Northern India.

B. 4.—Allowances, Honoraria, etc.: *Non-voted* O. Rs. *3,300* (a) S. *—200*	*3,100*	*3,172*	*+72*	*+160*	*—88*
Voted . . .	89,215	84,778	—4,437	—1,612	—2,825

Saving aggregating Rs. 7,290 occurred mainly in the Currency Office, Calcutta (Rs. 3,635) owing to less expenditure on travelling allowances as a result of fewer remittances. This was reduced by increased expenditure (*i*) in Bombay (Rs. 2,082) mainly on travelling allowance and (*ii*) in the United Provinces (Rs. 771) on account of travelling allowances consequent on the transfer of officials and tours.

In the Punjab the saving of Rs. 10 was enhanced to Rs. 1,010 by a reappropriation of Rs. 1,000 made in January 1929 which proved to be unnecessary.

B. 5.—Supplies and Services .	50,980	29,404	—21,576	—14,100	—7,476

Mainly due to important savings of (*i*) Rs. 8,101 in the Calcutta Currency Office and (*ii*) Rs. 10,110 in the Bombay Currency Office.

The former saving was due chiefly to purchase of gunny bags at reduced price. The saving in Bombay was due to reduced expenditure on bags and remittance charges. The original grant in Bombay included provision for the cost of distributing note forms to Rangoon and Karachi, but the Nasik Press sent them direct to these places.

B. 6.—Contingencies . .	1,17,013	1,09,513	—7,500	—6,700	—800

Saving occurred mainly in Bombay (Rs. 8,551) due to (*i*) non-utilisation of the provision of Rs. 4,000 for wharfage charges as note cases were sent to Rangoon and Karachi direct from Nasik and (*ii*) reduced expenditure on 'postage and telegram charges' and 'purchase and repairs of furniture' (Rs. 4,550). This was counterbalanced by increased expenditure in the United Provinces (Rs. 2,444) and in Madras (Rs. 1,457) due mainly to service postage and telegram charges incurred by the Imperial Bank of India in connection with the Government of India loan. This was not anticipated in the budget.

In Burma the small saving of Rs. 206 against the original grant was converted into an excess of Rs. 2,494. See Notes.

B. 7.—*Deduct*—Probable Savings	—25,000	..	+25,000	..	+25,000

Fully realised under the Grant as a whole.

(a) Sanctioned on 14th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
MAJOR HEAD "38—CURRENCY"—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Currency Note Printing Press:					
C. 1.—Pay of Officers: *Non-voted* O. Rs. 35,540 (a) S. —15,300	*20,240*	*19,277*	*—963*	..	*—963*
The Personal Assistant to the Master joined his duties later than anticipated.					
Voted . . .	720	..	—720	..	—720
Representing the provision for the pay of Estate Custodian which was charged under "C. 2."					
C. 2.—Pay of Establishments .	1,01,705	89,832	—11,873	—16,500	+4,627
Certain posts were not filled. The surrender of Rs. 16,500 proved excessive as the saving available did not eventually amount to so much.					
C. 3.—Allowances, Honoraria, etc.: *Non-voted* O. 960 (b) S. 1,500	*2,460*	*2,328*	*—132*	..	*—132*
Voted . . .	2,700	7,200	+4,500	+5,000	—500
Represents (*i*) increased expenditure on travelling allowance (Rs. 3,000) and (*ii*) rewards, honoraria, etc. (Rs. 1,500).					
C. 4.—Supplies and Services .	1,86,625	1,68,469	—18,156	—2,000	—16,156
Due to (*i*) overestimation of the provision for 'customs duty on stores' and 'Railway freight on Currency Note consignments' (Rs. 13,000) and (*ii*) non-utilisation of a provision of Rs. 3,728 for part cost of police guards the corresponding expenditure having been debited to '26—Police-Central' and (*iii*) smaller expenditure under other heads (Rs. 1,428).					
C. 5.—Contingencies . .	3,750	4,915	+1,165	+2,000	—835
Increased expenditure on stationery, advertisement charges, etc.					
C. 6.—Interest and Depreciation	1,84,000	..	—1,84,000	—23,000	—1,61,000
A commercial system of accounting at the Currency Note Press was not introduced in 1928-29 as anticipated.					

	Rs.
(a) Sanctioned on 4th March 1929	—1,500
" 18th "	—13,800
	—15,300

(b) Sanctioned on 4th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
MAJOR HEAD "38—CURRENCY"—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Charges for Remittance of Treasure: *Non-voted*					
O. 13,500 (a) S. —5,000	8,500	4,799	—3,701	—160	—3,541

Mainly to savings in Bombay (Rs. 2,532) as a result of a smaller demand for coin in the Western India States Agency.

Voted . . .	9,32,000	9,50,256	+18,256	+10,000	+8,256

Is the result of (*i*) excesses aggregating Rs. 92,237 in several circles mainly in Madras (Rs. 23,746), the Punjab (Rs. 19,131), the United Provinces (Rs. 26,470) and in Bihar and Orissa (Rs. 21,706) and (*ii*) savings aggregating Rs. 73,981 occurring in other circles chiefly in the India circle (Rs. 9,660), Bombay (Rs. 43,124) and Burma (Rs. 11,456).

In Madras the excess was due to (*i*) larger remittances, chiefly of certain old years' mintage withdrawn from circulation and sent to the Mint and (*ii*) police escort charges. A reappropriation of Rs. 20,000, sanctioned partly in January and partly in March 1929, proved inadequate to the extent of Rs. 3,746 due to late adjustment of police escort charges.

The excess in the Punjab was caused by (*i*) larger remittances of uncurrent silver coins to the Mint than expected and (*ii*) the removal of surplus whole rupees to the Bombay Currency Office. An addition of Rs. 10,000 was made by reappropriation in January and March 1929 to meet these charges which, however, proved inadequate to the extent of Rs. 9,131 as an accurate estimate could not be made.

In the United Provinces the excess which remained uncovered was due to greater movement of coins during the closing months of the year than anticipated. The progress of expenditure to end of January 1929 did not indicate any excess but when subsequent actuals showed such a tendency no time was left for provision of additional funds.

In Bihar and Orissa the excess was due to (*i*) heavier expenditure on account of remittance of uncurrent silver coins from the Bihar Treasuries to the Bombay Mint instead of to the Calcutta Mint as before and (*ii*) removal of surplus coins from the Province to the currency chests in the Central Provinces and Berar. The addition of Rs. 20,000 sanctioned by reappropriation partly in January and partly in March 1929 proved inadequate to the extent of Rs. 1,706 only.

The saving in the India circle occurred mainly in the provision made for Ajmer Treasury due to smaller remittances than anticipated.

In Bombay more remittances of coin were made from outside the Bombay Presidency to treasuries in the cotton area, thus reducing Bombay charges.

The saving in Burma was due to smaller number of remittances.

E.—Loss on Note and Specie Remittances		61,793	+61,793	+56,032	+5,761

Mainly to an excess of Rs. 61,700 in Burma due to adjustment of the following write-off sanctioned after the preparation of the budget :—

	Rs.
(*i*) Adjustment of the amount embezzled in the Minhla Sub-Treasury	44,632
(*ii*) Write-off of the amount lost by theft by a military Police escort of the remittance sent from Kyunhla Sub-Treasury to Shwebo Headquarters Treasury	10,913
(*iii*) Write-off of the value of currency notes damaged by whitcants in the Currency Chest at Hlaingbwe Sub-Treasury, Thaton District	6,155
	61,700

(a) Sanctione on 20th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "38—CURRENCY" *concld.*					
F.—English Charges (High Commissioner) on Stores	11,53,000	8,63,507	—2,89,493	—2,52,333	—37,160
Saving mainly due to reduction in Indents. The remaining saving is due to payments carried forward.					
G.—Loss or Gain by Exchange . ..		1,004	+1,004	..	+1,004
See paragraph 41, Chapter III.					
H.—Works	12,000	11,972	—28	+500	—528
Is the net result of a saving of Rs. 2,907 in the United Provinces and an excess of Rs. 2,879 in the Punjab. The saving in the United Provinces was due to charges having not been drawn. In the Punjab the expenditure (Rs. 2,879) was not provided for originally. The decision of the Government of India regarding the transfer of the control of the Central buildings in the Punjab from the Public Works Department to the Departmental officers was made in November 1927 but no provision was made in the original estimates for 1928-29. Necessary funds were arranged for during the course of the year.					
Totals . *Non-voted* .	*1,58,600*	*1,53,446*	*—5,154*	..	*—5,154*
Totals . Voted . .	45,86,000	40,81,599	—5,04,401	—2,95,833	—2,08,568

NOTES.

Sub head.—B. 6.—In Burma the surrender (Rs. 700) was offered and savings (Rs. 2,000) were reported under a misapprehension that the expenditure on account of telegram charges in connection with Telegraphic Transfers recovered from parties would be adjusted as reduction of charges as hitherto. It was, however, decided that the adjustments should be made on the receipt side according to the new procedure, resulting in an uncovered excess of Rs. 2,494 at the end of the year.

IMPORTANT COMMENTS.

Faulty administration of Grant (Bombay).

The appropriation Rs. 1,01,705 under the sub-head "C—Currency Note Printing Press-C-2-Pay of Establishment" showed a saving of Rs. 11,873 only. A sum of Rs. 16,500 was, however, withdrawn from this sub-head on 18th March 1929, thus causing an excess of Rs. 4,627 over the net modified grant.

Losses due to carelessness or neglect of rules.

2. A Deputy Commissioner was verifying the balances in the Currency Chest of a District Treasury on the 1st February 1928. At the same time the members of the Treasury Staff, including the peon and the punkha puller, who had just finished counting the notes in the Currency Chest, were counting the notes in the treasure chest. The treasury Officer received back 2 bundles of 5 rupee notes duly counted by the staff and kept them together with other bundles, on the lid of the treasure chest, ready for the Deputy Commissioner's verification. The Treasurer, the shroff and the Treasury Officer were watching while the notes were being counted. Once the Treasury Officer happened to go out of the strong room and stand just outside the door, reading some rules on the process of verification for the information of the Deputy Commissioner. After all the notes had been counted some of the members of the Treasury Staff were allowed to leave the strong room by the Deputy Commissioner, who was not aware that they had been engaged in counting notes in the treasure chest. When he verified the treasury balance, he found that 1 bundle of 100 notes of the value of Rs. 5 was missing. The Police investigated the case but could not detect the thief.

The local Government ordered that as the loss was due to the carelessness of the Treasury Officer, it should be recovered from him.*

3. While taking over charge of a District Treasury on the 27th August 1927, a Deputy Commissioner verified the balance in the Currency Chest by counting all the bundles of notes and the contents of only a certain proportion of them. Each bundle contained 10 small bundles of 100 pieces each. On the 1st September 1927 when verifying the balances he detected a shortage of Rs. 5,000 in 10 rupee notes. As there were no Currency transactions during the interval between the 27th August 1927 and the 1st September 1927 the presumption is that the shortage occurred during the time of his predecessor, but the probable date is not ascertainable.

The shortage has been made good by the Treasurer. Neither the Deputy Commissioner nor the Commissioner have reason to doubt the honesty of the Treasurer or the Treasury Officer. The supposition is that some one of the Subordinate staff of the treasury (Shroffs, Potdars and Peons) purloined the notes (5 bundles of 100 pieces each) during the operation of making up the notes into bundles and placing them in the chest. At some period in the proceedings both the Treasury Officer and the Treasurer must have omitted to pay close attention to the work of the Sub-Treasury Staff. The Treasury Officer used to keep his Currency keys in an unlocked box in the strong room instead of on his person. He was also found at least once outside the strong room when it was open. The Treasury was last inspected by the Deputy Commissioner in December 1926 and the one due in June 1927 was not carried out. The shortages were in the bundles at the bottom of the Chest and apparently escaped detection during the monthly verifications.

* Accountant General, Burma.

The local Government held that as the Treasurer alone was responsible and answerable for the property in his charge and for every part thereof the recovery of the whole of the loss made from him was justifiable. The Treasury Officer also has been censured for his gross carelessness which facilitated the loss.*

Frauds and embezzlements.

4. A Military Police escort consisting of a lance-naik and two sepoys, accompanied a remittance of Rs. 11,001 from a sub-treasury to the head-quarters treasury. On arrival at the rail-head at about 8-30 P.M. one sepoy went for his meals, while the other sepoy and the lance-naik remained with the treasure at the Railway Station. On the return of the former after an hour there was no trace of the treasure or the two men. The absconding sepoy has been arrested. No trace of the absconding lance-naik has been found, nor is there any prospect of recovery of the treasure except a sum of Rs. 88 which was found on the person of the arrested sepoy; this was confiscated by the order of the Court and adjusted towards the loss. The sepoy has been convicted and sentenced to 3 years' rigorous imprisonment. The escort in this case was sufficient for a remittance not exceeding Rs. 10,000 only, but as the rules relating to the strength of escorts are not contained in the books supplied to Sub-Treasury Officers, the local Government did not hold the Sub-Treasury Officer responsible for any part of the loss. The local Government are taking steps to see that all sub-treasury officers are supplied with copies of the prescribed scales of escort and that treasure is not sent with an inadequate escort. The irrecoverable balance of Rs. 10,913 has been written off by the Government of India, Finance Department.*

Loss due to theft.

5. Certain thefts of currency notes totalling Rs. 1,385 occurred in the Currency Note Press during the course of the year. Out of this a sum of Rs. 277 was recovered by sale of the property of the accused in one case, Rs. 105 were made good by the Control Department of the Press and a note of Rs. 5 has not been paid at any Government Treasury till the end of the year 1928-29. The net loss was, therefore, Rs. 998 which was written off by the Government of India.

In one case in respect of 105 ten rupee notes, the theft was a continuing one. It was rendered possible by insufficient supervision and also by carelessness on the part of the watch and ward. Departmental action has been taken against all persons responsible for the theft. The Chief Supervisor and the Assistant Supervisor were removed from their probationary appointments and given less responsible work. The control Department has been overhauled and reorganised. The Police were able to trace the actual thief and he was convicted and sentenced to rigorous imprisonment and fine.

* Accountant General, Burma.

In another case where a hundred rupee note was stolen, it appeared that there was delay for some days in counting and verifying the notes. The Master of the Press, however, is satisfied that the present system of safeguard against loss is sufficient and states that improvements are effected wherever possible.*

Overbudgeting.

6. The total voted saving under this Grant, after taking into account the cut of Rs. 25,000 as probable saving under sub-head "B.-7", amounted to Rs. 5,04,401 against the total grant of Rs. 45,86,000. Out of the total saving of Rs. 5,04,401, savings aggregating Rs. 2,95,833 (Rs. 88,000 from the Indian portion and Rs. 2,07,833 from the English portion of the grant) were surrendered to Government, thereby reducing the saving to Rs. 2,08,568 as compared with the modified grant.

The following comparison of the expenditure with the original grants for the last few years show that over budgeting is persistent :—

	Original grant.	Saving.	Percentage of saving.
	Rs.	Rs,	Rs.
1924-25 . . .	37,58,000	3,79,706	10 10
1225-26 . . .	55,24,000	3,02,309	5·47
1926-27 . .	60,79,000	2,29,347	3·77
1927-28 . . .	73,19,000	3,63,911	4·97
1928-29 . . .	45,86,000	5,04,401	10·99

It is for consideration whether it would not be possible to estimate the requirements under this Grant more closely. If not, a larger cut on account of probable savings seems to be indicated.

* Accountant General, Bombay.

GRANT No. 68—MINT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Salaries and other Expenses of the MINT DEPARTMENT.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "39—MINT."					
A.—Calcutta Mint—Mint Master's Establishment and Contingencies:					
A. 1.—Pay of Officers: Rs. *Non-voted O. 34,000 (a) S. —1,300*	*32,700*	*32,604*	*—96*	..	*—96*
Voted . . .	10,300	10,253	—47	..	—47
A. 2.—Mint Master's Establishment	62,200	59,124	—3,076	—3,000	—76
Saving was chiefly due to the non-utilisation of the provision for leave salary.					
A. 3.—Bullion Establishment .	32,800	30,665 See A 2.	—2,135	—2,000	—135
A. 4.—Operative Establishment O. 1,83,300 (b) S. 42,000	2,25,300	2,28,263	+2,963	+3,600	—637
The supplementary grant was obtained to meet the cost of entertainment of extra establishment consequent on the increased out-turn of the Mint.					
A. 5.—Allowances, Honoraria, etc.: *Non-voted O. 3,000 (c) S. —1,100*	*1,900*	*1,887*	*—13*	..	*—13*
Voted. . . .	6,600	2,580	—4,020	—4,000	—20
Less house allowance drawn by Engineers due to Mint quarters being available (Rs. 2,400). Less charges on travelling allowances (Rs. 1,600) than the estimated amount account for the saving.					
A. 6.—Supplies and Services .	4,300	5,010	+710	+1,000	—290
Excess was chiefly due to heavy payments on account of supply of scales, etc., to treasuries.					
A. 7.—Rents, Rates and Taxes	43,000	58,731	+15,731	+15,800	—69
The excess is due to the extension of the lease of the land rented from the Port Commissioners (Rs. 10,400) and re-assessment of the Mint premises for Municipal rent (Rs. 5,000).					
A. 8.—Other Contingencies .	70,500	57,784	—12,716	—12,500	—216
Saving was due to over estimation of miscellaneous expenditure.					

(a) Sanctioned on 14th January 1929.
(b) Voted by the Legislative Assembly on 18th February 1929.
(c) Sanctioned on 20th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "39—MINT"—*contd.*					
B.—Bombay Mint——Mint Master's Establishment and Contingencies:					
B. 1.—Pay of Mint Officers: Rs. O. 48,000 (a) S. 7,000	*41,000*	*40,922*	*—78*	..	*—78*
B. 2.—Mint Master's Establishment . .	50,530	45,553	—4,977	—4,900	—77
Due mainly to vacancies among Mint Guards.					
B. 3.—Bullion Establishment .	57,464	55,908	—1,556	—1,500	—56
B. 4.—Operative Establishment	2,32,593	2,10,203	—22,390	—21,500	—890
There was reduced expenditure on temporary establishment owing to the closing down of coinage.					
B. 5.—Pay of Assay Officers:					
Non-voted	*21,600*	*21,600*	..	..	..
Voted .	19,757	19,711	—46	..	—46
B. 6.—Pay of Assay Establishment	34,496	31,763	—2,733	—2,700	—33
Due to retirement of senior men (Rs. 1,700) and abolition of the post of additional Assistant to the Assay Master (Rs. 1,050).					
B. 7.—Allowances, Honoraria, etc.:					
Non-voted O. 10,400 (b) S. —2,800	*7,600*	*7,998*	*+398*	..	*+398*
Voted . . .	41,660	50,385	+8,725	+11,400	—2,675
Excess expenditure represents mainly overtime allowance owing to heavy withdrawal of uncurrent coins and urgent work in the Die Department.					
B. 8.—Supplies and Services .	..	22,402	+22,402	+16,700	+5,702
Represents expenditure on Europe Stores, such as crucibles, etc., and custom duty on imported stores. This expenditure was passed on to India by the High Commissioner, although it was not provided for in the India estimates.					
B. 9.—Contingencies . .	42,500	37,691	—4,809	—4,200	—609
Smaller expenditure on contingencies was brought about by the closing down of coinage.					
C.—Loss on Coinage; O. 4,08,000 (c) S. 6,22,000	10,30,000	10,42,164	+12,164	+15,300	—3,136
The supplementary grant was obtained to meet loss on the withdrawal of redundant silver coin from circulation. Excess of Rs. 27,538 over the sanctioned provision occurred in the Bombay circle and was due to heavier withdrawals of uncurrent coin than anticipated. This was partly counter-balanced by a saving of Rs. 15,374 in the Calcutta Mint due to over-estimation of the actual requirements.					

(a) Sanctioned on 14th January 1929.
(b) Sanctioned on 29th March 1929.
(c) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —
1	2	3	4	5	6
MAJOR HEAD "39—MINT."—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Purchase of Local Stores:					
Rs. O. 1,75,000 (a) S. 60,000	2,35,000	2,12,654	—22,346	—21,500	—846
The supplementary grant was obtained to meet additional expenditure on account of increased consumption of stores consequent on the increased outturn of the Calcutta Mint. The total saving of Rs. 22,346 includes a saving of Rs. 17,261 in Bombay owing to the closing down of coinage.					
E.—Works	2,67,000	2,79,171	+12,171	+11,000	+1,171
The expenditure relates to the Bombay circle. Larger expenditure on building work and on the cost of spare parts and additional machinery were incurred.					
F.—English charges (High Commissioner) on Stores: O. 2,23,000 (a) S. 53,000	2,76,000	2,74,323	—1,677	+ 3,000	—4,677
The supplementary grant was sanctioned to meet the additional expenditure on account of cost of stores required for the new silver Refinery at the Bombay Mint. Further Rs. 3,000 were transferred from the Indian portion of the grants. The net saving is due to payments carried forward.					
G.—Loss or Gain by Exchange		346	+346	..	+346
See paragraph 41, chapter III.					
Totals . . *Non-voted*	*1,04,800*	*1,05,011*	*+211*	..	*+211*
Voted .	27,42,000	27,34,684	—7,316	..	—7,316

NOTE.

Sub-head E—Works.—During October 1927, the Government of India sanctioned the installation of an Electrolytic Silver Refinery on the Balbach system at the Bombay Mint at an estimated cost of Rs. 5,50,500. The total expenditure (including cost of Europe Stores) on the Refinery to end of March 1929 amounted to Rs. 5,47,913. The work was completed in March 1929.

(a) Voted by the Legislative Assembly on 18th February 1929.

GRANT No. 69—CIVIL WORKS.

ACCOUNT of the sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for the Expenditure on CIVIL WORKS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS".					
A.—Original Works—Buildings :					
A. 1.—Customs . . .	6,78,200	5,65,253	—1,12,947	—1,09,439	—3,508

The saving occurred mainly in Bombay (about Rs. 1,14,000).

The provision of Rs. 1,43,500 for the construction of quarters for Preventive Officers at Keamari, Karachi Custom House was withdrawn for want of technical sanction to the estimates and a sum of Rs. 90,276 only was sanctioned for the work during the course of the year. This together with the low rates in the accepted tenders for the Preventive Officers' quarters at Matunga accounts for the savings in Bombay.

A. 2.—Forest . . .	15,12,000	5,97,315	—9,14,685	—8,41,866	—72,819

The saving related mainly to the Forest Research Institute Project (about Rs. 9,14,000) and was due to (*i*) postponement and abandonment of major works of the project (Rs. 8,40,000), (*ii*) non-receipt of debits from other Governments and Departments (Rs. 31,900) and (*iii*) non-settlement of a contractor's claim before the close of the year (Rs. 23,000), the balance representing petty savings on various works and other causes.

A. 3.—General Administration :

Non-voted . .	*34,200*	*55,354*	*+21,154*	*+19,790*	*+1,364*

Certain works not contemplated in the original estimates, but which were subsequently found essential, were carried out during the year in the Western India States Agency (Rs. 19,000); the cost of electric motor, etc., purchased in connection with improvements to the water supply in the same Agency (Rs. 2,000) also contributed to the final excess.

Voted :					
	Rs.				
O. 13,74,260					
(*a*)	15,59,260	12,46,729	—3,12,531	—2,40,523	—72,008
S. 1,85,000					

Is mainly the result of the following important variations :—

	Rs.
(1) Delhi Public Works Department	(—)3,38,000
(2) Viceregal Estates Division, Calcutta . . .	(—)28,000
(3) Viceregal Estates Division, Delhi and Simla . .	(+)51,000
(4) Baluchistan	(+)12,000
(5) Simla Imperial circle	(—)18,000

(*a*) Voted by the Legislative Assembly on 21st September 1928.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "41—CIVIL WORKS"—*contd.*

A.—Original Works—Buildings—*contd.*

The saving under (1) was due to (*i*) anticipated savings (Rs. 2,81,000), (*ii*) short receipt of claims for heating and cooling plant (Rs. 56,000), (*iii*) economy in expenditure (Rs. 1,000), (*iv*) unforeseen changes in the incidence of the cost of His Excellency the Commander-in-Chief's residence from major head "41—Civil Works" to "57—Delhi Capital Outlay" (Rs. 1,85,000) and (*v*) postponement of work (Rs. 30,000). These savings were partly counterbalanced by an excess of Rs. 2,21,000 mainly owing to installation of additional units of heating and cooling plant, orders in respect of which were passed during the course of the year after the experiment had proved a success, and to unforeseen major and minor works.

The saving under (2) was due to abandonment of some schemes.

The excess under (3) was due to expenditure on certain new works not contemplated in the estimates.

The excess under (4) was due to certain unforeseen minor works having been carried out during the year.

The saving under (5) was due mainly to (*i*) the failure on the part of the Municipal Committee to supply water to all the houses for which water supply was contemplated (Rs. 14,000) and (*ii*) non-completion of the work, undertaken on behalf of the Department, by the Municipal Committee of laying water pipes, etc., to the European clerks' quarters at Kaithu (Rs. 2,000).

A. 4.—Jails and Convict Settlements:

Non-voted . .	*2,000*	*1,185*	*—815*	*—648*	*—167*

Certain minor works in the Western India States Agency were postponed in favour of more urgent ones under other heads.

Voted . . .	15,70,300	5,91,580	—9,78,720	—9,61,009	—17,711

Savings occurred mainly in (*i*) Baluchistan (about Rs. 8,73,000) due to the work of constructing the Central Jail at Mach not having been completed during the year and (*ii*) the North West Frontier Province (Rs. 84,800) due to certain works having been carried out on more economical basis than anticipated; funds were surrendered to Government for regrant during the following year.

A. 5.—Police:

Non-voted . .	*79,500*	*66,872*	*—12,628*	*—12,693*	*+65*

Saving occurred in Bombay (about Rs. 26,600) due to (*i*) the land on which certain buildings had to be constructed in the Mahikantha Agency not having been acquired (Rs. 43,000), (*ii*) the difficulty of getting bricks ready in time for additions and alterations to the police lines in that Agency (Rs. 5,500), counterbalanced by an expenditure of Rs. 22,000 on the work for the construction of Police lines at Nirmali in the Mahikantha Agency. In the Western India States Agency an extra expenditure of Rs. 14,000 was incurred as a result of the completion of the unprovided for major work "Construction of Police Lines at Sihori" partly counterbalanced by savings in the original appropriation due to the execution of certain minor works having been rendered unnecessary.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS"—*contd.*					
A.—Original Works—Buildings—*contd.*					
A. 5.—Police—*concld.*					
Voted . . .	4,37,750	4,48,113	+10,363	+19,056	—8,693

Excesses occurred chiefly in (*i*) the North West Frontier Province (about Rs. 12,000 owing to the regrant of the grant which lapsed in the previous year and (*ii*) the Delhi Public Works Department (about Rs. 9,000) due mainly to the execution of unforeseen minor works and more expenditure on major works than anticipated. These were partly counterbalanced by savings chiefly in Rajputana (Rs. 14,000) being the net result of a saving of Rs. 33,000 on the work of New Reserve Police Lines, Ajmer, due to low percentage rate tendered by the contractor and of an excess of Rs. 19,000 on the construction of New Mina Corps Lines at Deoli, which was not contemplated in the original estimates.

A. 6.—Education other than European and Anglo-Indian:					
A. 6 (1).—Five year Programme . . .	3,21,000	1,79,117	—1,41,883	—1,35,424	—6,459

The saving mainly consists of (*i*) Rs. 96,000 in the North West Frontier Province due to non-utilisation of the provision of Rs. 1,18,000 as the question of the site for constructing buildings for the High School at Mardan and the Normal School for Women at Peshawar was not decided by the civil authorities, counterbalanced by an excess of about Rs. 22,000 incurred in connection with the extension of High School at Kulachi not originally provided for, (*ii*) Rs. 28,000 in the Simla Imperial Circle due to the fact that the extra provision in connection with five year programme remained unutilised as no decision was arrived at during the year (*iii*) about Rs. 7,000 in Rajputana due to less per centage rates tendered by the contractor (*iv*) about Rs. 6,300 in Baluchistan due to non-utilisation of the full provision and (*v*) about Rs. 4,600 in the Andaman and Nicobar Islands due to lack of transport and difficulty in obtaining sufficient quantity of timber in time from the Forest Department.

A. 6 (2).—Other works .	43,850	36,031	—7,819	—5,927	—1,892

Net result of savings in Rajputana (about Rs. 10,200) due to the postponement of certain works in favour of more urgent works under other heads and in Baluchistan (about Rs. 5,600) due to less expenditure on minor works than anticipated partly counterbalanced by excess in the Delhi Public works Department (about Rs. 4,800) and in the North-West Frontier Province (about Rs. 3,100) due to expenditure on unforeseen minor works.

A. 7.—Civil Works:					
A. 7 (1).—Buildings:					
Non-voted . .	*10,500*	*3,232*	*—7,268*	*—7,245*	*—23*

Saving occurred in the Western India States Agency (Rs. 7,987) due to the postponement of some minor works in favour of urgent works under other heads. This was counterbalanced by an excess expenditure of Rs. 719 incurred in Bombay representing the cost of a tennis court in the bungalow occupied by the Executive Engineer, Persian Gulf taken over by Government and additions and alterations to the garrage of the Executive Engineer, Bushire.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS"—*contd.*					
A.—Original Works—Buildings—*concld.*					
A. 7.—Civil Works—*concld.*					
A. 7(1)—Buildings—*concld.*					
Voted . . .	65,300	74,549	+9,249	+13,467	—4,218

Excesses occurred mainly in the North West Frontier Province (Rs. 15,500) due to the extension of some important works which could not be foreseen at the time the budget estimate was prepared. This was partly counterbalanced by savings mainly in Central India (Rs. 7,500) due to the postponement of some works (clerks' quarters, etc.) in order to find money for the execution of some urgent works under other heads.

A. 7 (2).—Loss on Stock .	2,800	2,737	—63	+489	—552
A. 8.—Other Heads:					
Non-voted O. *1,58,190* (a) S. *—50*	*1,58,140*	*1,46,263*	*—11,877*	*+20,436*	*—32,313*

Savings occurred mainly in (*i*) the Punjab (Rs. 50,700) due to the transfer of the suspense balances outstanding in the Kabul Legation Division (which was closed on 31st March 1928) to the audit control of the Accountant General, Central Revenues, (*ii*) the Delhi Public Works Department (Rs. 18,700) due to the postponement of work owing to late receipt of plans from Architect, (*iii*) Madras (Rs. 7,800) chiefly due to the non-utilisation of the provision made for the acquisition of a site for the New European Cemetery, Coimbatore, (*iv*) the Western India States Agency (Rs. 7,000) due partly to the postponement of some minor works to permit of urgent requirements under other heads and partly to certain works provided for during 1928-29 having been carried out during 1927-28 (*v*) Bombay (Rs. 6,900) due partly to fewer demands for ecclesiastical works than anticipated and partly to the non-utilisation of the entire provision of Rs. 4,000 for Miscellaneous Departments, which was transferred to the head "XXX—Civil Works—*Deduct* Refunds". and (*vi*) the North West Frontier Province (Rs. 4,300) due to over estimation of the requirements at the time of submission of the schedule of demands. These savings were partly counterbalanced by excesses mainly in the estimates of the Accountant General, Central Revenues in connection with the unfinished works of Kabul Legation buildings (Rs. 62,900) for which a provision of Rs. 40,000 was made by orders of re-appropriation in the Punjab estimates.

Voted	8,10,140	7,98,814	—11,326	+14,819	—26,145

Important savings occurred mainly in (*i*) Bihar and Orissa (Rs. 39,000) due chiefly to (*a*) the work of construction of quarters for four clerks of the office of the Chief Inspector of Mines, Dhanbad, developing into a major work, the provision of Rs. 18,100 for the purpose was withdrawn by the Government of India and (*b*) savings on work in connection with the project for the construction of the school of Mines and Geology, Dhanbad (*ii*) the Delhi Public Works Department (Rs 12,000) due mainly to the postponement of work for non-receipt of administrative sanction (Rs. 18,000) and anticipated savings (Rs. 3,000) *less* excess due to unforeseen minor-works mostly met from reserve (Rs. 10,000) and (*iii*) the Central India (Rs. 8,400) due to the postponement of the construction of the Sessions Judge's court owing to urgent repairs to civil buildings. These were partly counterbalanced by important excesses which occurred mainly in Bengal (Rs. 25,700), in Baluchistan (Rs. 10,600) and in Assam (Rs. 8,200) due in all cases to the execution of certain works not originally provided for.

A. 9.—Aviation		41,573	+41,573	+44,257	—2,684

Expenditure on certain works was incurred mainly in Bombay (Rs. 15,700) and in Burma (Rs. 12,400) for minor works in connection with civil landing grounds at Karachi and Akyab respectively.

(*a*) Sanctioned on 4th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
MAJOR HEAD "41—CIVIL WORKS"—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Original Works—Communications :					
B. 1.—Roads and Road surface treatment in the New Delhi Area . .	1,13,000	28,124	—84,876	—83,575	—1,301
Covered by probable savings (Sub-head R.).					
B. 2.—Construction of Shahbazgari-Rustom Road up to Pitao Malandi (N. W. F. P.) . . .	1,00,000	5,128	—94,872	—99,542	+4,670
Due mostly to no expenditure having been incurred on the project which was subsequently postponed indefinitely.					
B. 3.—Construction of Khiali Bridge in mile 17 Nagoman-Charsadda Road (N. W. F. P.) . .	87,000	83,849	—3,151	..	—3,151
Mainly due to the transfer of certain materials from material at site to other works where these were urgently required late in the year when funds could not be surrendered.					
B. 4.—Construction of a Road from Tajjazai to Lakki (N. W. F. P.) . .	1,00,000	1,06,017	+6,017	+6,095	—78
Due to unforeseen demands.					
B. 5.—Miscellaneous charges :					
Non-voted		*10,856*	*+10,856*	*+10,856*	..
Represents adjustment of old outstanding debits in connection with the project 'constructing Jandola Sarawakai Road' relating to the Military Engineer Services in the North West Frontier Province.					
Voted . . .	3,49,400	5,08,199	+1,58,799	+1,80,989	—22,190

Important excesses occurred mainly in (*i*) the Delhi Public Works Department (Rs. 1,41,000) due to unforeseen expenditure on works not contemplated in the original budget and modifications of sanction to the estimate by the Government of India (Rs. 1,20,000) and unforeseen minor works partly met from the minor works reserve (Rs. 21,000) and (*ii*) the North West Frontier Province (Rs. 55,700) due to certain projects, which in view of their importance were taken in hand after the budget estimate for the year had been sanctioned. These were partly counterbalanced by savings mainly in Bengal (Rs. 29,800) due to smaller works in connection with roads in Sikkim.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
MAJOR HEAD "41—CIVIL WORKS"—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Original Works—Miscellaneous :					
Non-voted . .	*7,300*	..	*—7,300*	*—7,300*	..

Relates to the Military Engineer Services. The original provision under this head was incorrect. The expenditure was incurred under "A. 8—other heads".

Voted . .	1,35,800	94,595	—41,205	—30,369	—10,836

Important savings occurred in (*i*) the Delhi Public Works Department (Rs. 17,300) due to the postponement of work (Rs. 9,800) and anticipated savings (Rs. 3,400), the saving on the final grant (Rs. 5,000) being mainly due to overestimate of the demand and non-receipt of the materials, (*ii*) Baluchistan (Rs. 14,800) due to the work "Deep well bore at Quetta" having been stopped and (*iii*) the Andaman and Nicobar Islands (Rs. 11,000) due to the postponement of schemes in connection with new automatic gates. The saving was partly counterbalanced by an excess of Rs. 2,000 in Rajputana.

D.—Reserve with the Local Governments for Original Works :

Non-voted . .	*16,610*	..	*—16,610*	*—15,569*	*—1,041*

Intended to meet unforeseen expenditure.

Voted . . .	73,000	..	—73,000	—67,428	—5,572

See D—Non-voted.

E.—Repairs—Buildings

E. 1.—Viceregal Estates :

Non-voted . .	*300*	*472*	*+172*	*+200*	*—28*
Voted . .	3,12,700	3,33,421	+20,721	+25,166	—4,445

Excess (Rs. 26,800) occurred in the Viceregal Estates Division, Delhi and Simla, due to expenditure on new works not contemplated in the original estimates. This was counterbalanced by saving (Rs. 6,100) in the Viceregal Estates Division, Calcutta, due to economy in expenditure.

E. 2.—North West Frontier Province :

Non-voted . .	*7,200*	*5,792*	*—1,408*	*—1,440*	*+32*

The requirements were overestimated at the time of submission of the schedule of demands. The surplus funds were surrendered.

Voted . . .	2,67,800	2,42,508	—25,292	—21,754	—3,538

Funds were transferred to other subheads where they were utilised more advantageously.

E. 3.—Baluchistan :

Non-voted . .	*1,500*	*1,378*	*—122*	..	*—122*
Voted . . .	2,48,500	2,41,442	—7,058	—4,600	—2,458

Petty savings on several works.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS"—*contd.*					
E.—Repairs—Buildings—*contd.*					
E. 4.—Delhi Province:					
Non-voted . .	*6,700*	*6,475*	*—225*	*—375*	*+150*
Voted . . .	10,56,100	11,15,460	+59,360	+50,780	+8,580
Due to (*i*) expenditure on unforeseen works met from the Reserve (Sub-head H.) (Rs. 51,000) and (*ii*) unforeseen payment during March 1929 (Rs. 8,000).					
E. 5.—Bombay:					
Non-voted . .	*1,00,000*	*62,388*	*—37,612*	*—33,675*	*—3,937*
Small savings on individual works.					
Voted	2,00,000	1,89,834	—10,166	—12,376	+2,210
See E. 5.—Non-voted.					
E. 6.—Bengal:					
Non-voted . .	*48,500*	*49,079*	*+579*	*+382*	*+197*
Larger expenditure on repairs to Ecclesiastical Buildings.					
Voted . . .	5,51,500	5,09,975	—41,525	—33,775	—7,750
Due to smaller expenditure than was originally anticipated.					
E. 7.—Simla:					
Non-voted					
O. Rs. *2,100* (*a*) S. *—50*	*2,050*	*2,045*	*—5*	...	*—5*
Voted . . .	3,82,400	3,04,380	—78,020	—80,200	+2,180
Mainly due to less special repairs—including those to be carried out at Clermont—having been done during the year than anticipated.					
E. 8.—Elsewhere:					
Non-voted . .	*3,31,700*	*3,48,665*	*+16,965*	*+27,696*	*—10,731*
Excesses in various Circles mainly under Military Engineer Services (Rs. 10,700) due to increased expenditure in several Commands were partly counterbalanced by small savings in certain circles.					
Voted . . .	5,46,500	5,33,280	—13,220	+893	—14,113

Important savings occurred mainly in (*i*) the Delhi Public Works Department (Rs. 36,100) due to abandonment of works (Rs. 31,300) and economy in expenditure (Rs. 4,800) and (*ii*) the Andaman and Nicobar Islands (Rs. 34,400) due to economy in expenditure and want of sufficient skilled labour. These were partly counterbalanced by excesses which occurred mainly in (*i*) Bihar and Orissa (Rs. 20,000) due to special repairs done to the quarters for the clerks of the Accountant General's Office, (*ii*) Madras (Rs. 15,400) due to special repairs to the Sea Customs Office and additional repairs to the electric installations in the Office of the Accountant General including Currency, and in the Amir Mahal, the residence of the Prince of Arcot and (*iii*) the Central India Administration (Rs. 16,000) due to special repairs to roofs of certain buildings not anticipated when the original estimiate was made.

(*a*) Sanctioned on 4th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS"—*contd.*					
E.—Repairs—Buildings—*concld.*					
E. 9.—Aviation . . .	..	12,074	+12,074	+11,992	+82

Due to repairs to landing grounds in Bengal (about Rs. 6,400), in Bombay (about Rs. 2,400), in the United Provinces (about Rs. 2,100) and in Bihar and Orissa (about Rs. 1,100).

F.—Repairs—Communications:

F. 1.—N. W. F. Province .	12,91,000	13,12,613	+21,613	+26,044	—4,431

Due to flood damages in the North West Frontier Province.

F. 2.—Delhi Province . .	5,58,800	5,73,487	+14,687	+26,955	—12,268

Due to expenditure on unforeseen works.

F. 3.—Rajputana . . .	2,18,000	2,26,702	+8,702	+9,830	—1,128

Due to special repairs to several roads not contemplated in the original estimates.

F. 4.—Central India . .	3,25,000	3,20,877	—4,123	—3,000	—1,123
F. 5.—Assam . . .	2,000	1,988	—12	..	—12
F. 7.—Elsewhere:					
Non-voted . .	..	*1,489*	*+1,489*	*+1,496*	*—7*

Relates to Bombay and was due to unforeseen repairs to the Sadra Prantij Road.

Voted . . .	1,73,500	3,03,320	+1,29,820	+1,30,187	—367

Important excess occurred mainly in Bengal (Rs. 1,30,100) due to special repairs to roads in Sikkim owing to damage caused by the rains. This was partly counterbalanced by savings mainly in Bombay (Rs. 5,000) representing the provision for the Karachi—Maurypur Road which was transferred to the Sub-head "G—Repairs—Miscellaneous" owing to a change in its classification.

G.—Repairs—Miscellaneous:

Non-voted . .	..	*168*	*+168*	..	*+168*

Relates to the accounts of the Controller of Military Accounts, Burma District.

Voted . . .	2,38,800	2,14,168	—24,632	—17,020	—7,612

Savings occurred mainly in the Delhi Public Works Department (Rs. 26,300) due to economy in expenditure.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
MAJOR HEAD "41—CIVIL WORKS"—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Reserve with the Local Governments for Repairs:					
Non-voted . .	*13,800*	..	*—13,800*	*—14,291*	+491
Intended to meet unforeseen expenditure.					
Voted . .	67,600	..	—67,600	—58,050	—9,550
See II.—Non-voted.					
I.—Establishments					
I. 1.—Consulting Engineer to the Government of India:					
I. 1 (1).—Pay of officers					
O. Rs. *33,000* (a) S. *3,122*	*36,122*	*36,122*	..	..	..
I. 1 (2).—Pay of Establishments . . .	12,700	10,184	—2,516	—2,520	+4
Due to change in incumbents.					
I. 1 (3).—Other charges:					
Non-voted O. *14,000* (b) S. *3,000*	*17,000*	*13,724*	*—3,276*	*+1,000*	*—4,276*
The Consulting Engineer abandoned his "March" tours (Rs. 3,000) and a credit of Rs. 1,456 was received from Railway on account of excess charges. The reappropriation of Rs. 1,000 was in connection with the grant of honorarium to an officer.					
Voted . . .	5,300	5,074	—226	—270	+44
I. 2.—Superintending Engineers and special officers with Establishments:					
I. 2 (1).—Pay of officers, O. *85,300* (c) S. *—8,200*	*77,100*	*76,493*	*—607*	..	*—60*

(a) Sanctioned on 4th September 1928.
(b) " " 15th March 1929 —8,600
(c) " " 30th January 1929 +400
" " 4th February 1929 —8,200

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving.—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted. + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS"—*contd.*					
I—Establishments—*contd.*					
I. 2 (2).—Pay of Establishments . . .	64,000	56,315	—7,685	—7,300	—385

Savings occurred mainly in the Central India Agency (Rs. 4,600) due to economy in expenditure and in Rajputana (Rs. 2,800) due partly to the non-utilisation of the provision for leave salary in full and partly to the provision of higher rate of pay for the post of Computor according to the sanctioned scale, than the amount actually drawn by the present incumbent.

I. 2 (3).—Other Charges:					
Non-voted:					
O. *10,100* (*a*) S. *—200*	*9,900*	*9,252*	*—648*	*+700*	*—1,348*
Voted . . .	21,300	16,270	—5,030	—2,900	—2,130

Due mainly to savings in Central India (Rs. 4,500) owing to economy in expenditure.

I. 2 (4).—Adjustment of the proportionate share of the cost between Rajputana and the S. W. I. Agency:					
Non-voted . .	*4,700*	*3,444*	*—1,256*	..	*—1,256*

Saving (Rs. 2,094) in the Western Indian States Agency due to smaller expenditure on works was partly counterbalanced by excess (Rs. 838) in Rajputana due to less credit received from the former.

Voted . . .	—4,700	—3,444	+1,256	..	+ 1,256

Excess occurred in Rajputana due to less credit received from the Western India States Agency.

I. 3.—Executive Establishments:					
I. 3 (1).—Pay of officers:					
Non-voted:					
O. *45,300* (*b*) S. *—2,050*	*43,250*	*41,504*	*—1,746*	..	*—1,746*
Voted . . .	74,750	69,229	—5,521	—4,050	—1,471

	Rs.
(*a*) Sanctioned on 30th January 1929 . .	— 2,200
,, ,, 4th February 1929 . .	+ 2,000
	—200
(*b*) Sanctioned on 30th January 1929 . .	— 1,000
,, ,, 4th February 1929 . .	— 50
,, ,, 15th March 1929 . .	— 1,000
	—2,050

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification. by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS" —*contd.*					
I.—Establishments—*contd.*					
I. 3 (2).—Pay of Establishments :					
Non-voted . .	*27,500*	*26,045*	*—1,455*	*—1,690*	*+235*
Voted . . .	2,79,740	2,70,551	—9,189	—6,985	—2,204
I. 3 (3).—Other Charges : *Non-voted* :					
O. Rs. *31,300* (a) S. *50*	*31,350*	*23,204*	*—8,146*	*—5,880*	*—2,266*

Savings occurred mainly in Bombay (Rs. 8,800) due partly to the provision made under this sub-head for the Gulf allowance to the staff having remained unutilised as this expenditure was debited to "I. 3 (2).—Pay of Establishments "on account of its having been treated as special pay, and partly to less expenditure on house rent allowance, exchange compensation allowance and contingencies than was anticipated.

Voted . .	97,510	83,864	—13,646	—4,277	—9,369

Savings aggregating about Rs. 16,900 occurred in various cricles due mainly to economy in expenditure. These were counterbalanced by excesses mainly in the Andaman and Nicobar Islands (Rs. 2,900) due to increased amount of travelling allowance not originally contemplated in the budget estimates.

I. 4.—Other Establishments (including Establishment Charges incurred in England) :					
I. 4 (2).—Other Indian Charges	91,700	83,951	—7,749	—5,544	—2,205

Savings occurred mainly in the Delhi Public Works Department due to entertainment of smaller establishment (Rs. 4,700) and less payment of Architects' fees (Rs. 3,000).

I. 4 (3).—English charges :					
Non-voted . .	*45,000*	*71,627*	*+26,627*	..	*+26,627*

Excesses occurred mainly in (*i*) the North-West Frontier Province (Rs. 11,500), (*ii*) Rajputana (Rs. 10,600) and (*iii*) the Simla Imperial Circle (Rs. 6,000) due in all cases to the adjustment of leave salaries and overseas pay of certain officers not provided for in the original estimates.

Voted . . .	7,000	18,058	+11,058	—600	+11,658

Excesses occurred in the Andaman and Nicobar Islands (Rs. 6,300) and in the Viceregal Estates Division, Simla and Delhi (Rs. 5,100) due to the adjustment of leave salaries of certain officers drawn in England not contemplated in the original estimates.

(a) Sanctioned on 18th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS"—*contd.*					
I—Establishments—*contd.*					
I. 5.—Establishment Charges credited to other Governments, Departments, etc.:					
I. 5 (1).—Military Engineer Services:					
I. 5 (1) (*1*).—N.-W. F. Province:					
Non-voted . .	*2,182*	*1,693*	*—489*	*—879*	*+390*
Due to the distribution of charges on *pro rata* basis.					
Voted . . .	4,12,668	4,25,354	+12,686	—4,556	+17,242
See I. 5 (1) (*1*) Non-voted.					
I. 5 (1) (*2*).—Baluchistan:					
Non-voted . .	*500*	*317*	*—183*	..	*—183*
Voted . . .	3,99,500	1,89,862	—2,09,638	—2,02,405	—7,233
Due to decrease in works outlay.					
I. 5 (1) (*3*).—Other Areas:					
Non-voted . .	*63,000*	*60,285*	*—2,715*	*+299*	*—3,014*
Due to less works expenditure than anticipated.					
Voted . . .	3,500	5,037	+1,537	+2,425	—888
Small excesses occurred in the various Commands under the Military Engineer Services.					
I. 5 (2).—Delhi Capital:					
Non-voted . . .	*7,940*	*4,377*	*—3,563*	*—3,960*	*+397*
Mainly due to less works outlay and adjustment of *pro rata* charges exclusive of Architects' fees.					
Voted: O. Rs. 6,82,860 (*a*) S. 26,000	7,08,860	6,34,246	—74,614	—86,460	+11,846
Due to less works outlay particularly in the Forest Research Institute, Dehra Dun (Rs. 37,500), change in the incidence of the cost of His Excellency the Commander-in-Chief's residence (Rs. 26,000) and probable savings (Rs. 11,100), *vide* sub head "R.—Probable Savings".					
I. 5 (3).—Madras Government:					
Non-voted .	*6,900*	*6,176*	*—724*	*—647*	*—77*
Decrease in works outlay on which these charges are calculated, accounts for the saving.					
Voted . .	8,100	11,895	+3,795	+5,091	—1,296
See I. 5 (3).—Non-voted					

(*a*) Voted by the Legislative Assembly on 21st September 1928.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS" —*contd.*					
I.—Establishment—*contd.*					
I. 5. (4).—Bombay Government:					
Non-voted .	*48,200*	*36,885*	*—11,315*	*—14,256*	*+2,941*
Chiefly a result of the *pro rata* distribution of establishment charges.					
Voted . .	2,28,500	1,38,765	—89,735	—24,668	—65,067
See I. 5 (4).—*Non-voted.*					
I. 5. (5).—Bengal Government:					
Non-voted .	*10,100*	*31,781*	*+21,681*	*+750*	*+20,931*
Result of the *pro rata* distribution of establishment charges.					
Voted . .	1,29,000	1,10,800	—18,200	—3,404	—14,796
See I. 5 (5).—Non-voted.					
I. 5 (6).—U. P. Government .	150	1,312	+1,162	+1,447	—285
See I. 5 (5).—Non-voted.					
I. 5 (7).—Punjab Government:					
Non-voted .	..	*113*	*+113*	*+180*	*—67*
No funds were provided in the original estimates as it was decided that all Central Civil buildings in the Punjab were to be transferred to the Imperial Circle, Simla, with effect from the 1st April 1928 for maintenance through the Heads of the Imperial Departments concerned. It was, however, subsequently considered desirable to have certain works executed through the agency of the Punjab Public Works Department.					
Voted . .	..	238	+238	+9	+229
See I. 5 (7).—Non-voted.					
I. 5. (8).—Burma Government:					
Non-voted .	*3,800*	*3,371*	*—429*	*+309*	*—738*
Represents *pro rata* share of establishment charges.					
Voted . .	19,200	20,530	+1,330	+4,510	—3,180
See I. 5 (8).—Non-voted.					
I. 5 (9).—Bihar and Orissa Government:					
Non-voted .	*2,000*	*10,227*	*+8,227*	*+267*	*+7,960*
Due to the provision for establishment charges debitable to the Central Government being made in the budget at the rate of 21½ per cent. of the works expenditure of that Government. Under the rules, however, provision for such charges should have been made on the *pro rata* basis and distributed rateably according to the voted and non-voted provision for establishment charges of the provincial Government. The correct procedure has been brought to the notice of the local Government.					
Voted . .	37,000	23,235	—13,765	—3,604	—10,161
See I. 5 (9).—Non-voted					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving.—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS" —*contd.*					
I.—Establishments—*concld.*					
I. 5 (10).—C. P. Government:					
Non-voted .	*3,500*	*2,434*	*—1,066*	*—900*	*—166*
Due to the pro rata distribution of establishment charges.					
Voted . .	900	1,502	+602	+611	—9
See I. 5 (10).—Non-voted.					
I. 5 (11).—Assam Government:					
Non-voted .	*1,500*	*1,833*	*+333*	*+832*	*—499*
See I. 5 (10).—Non-voted.					
Voted . .	30,500	30,138	—362	+3,443	—3,805
See I. 5 (10) —Non-voted.					
I. 5 (12).—Kashmir Durbar (Gilgit Works) . .	24,000	24,000	..	..	..
I. 5 (13).—Kathiawar Consolidated Local Fund . .	*16,000*	*19,703*	*+3,703*	*+3,210*	*+493*
Due to increased expenditure under original works and repairs.					
I. 5 (14).—Mayo College Fund, Ajmer . . .	200	..	—200	..	—200
The debit on account of the share of the cost of supervising the works and repairs to Government buildings at the Mayo College by the College Overseer was not received.					
I. 5 (15).—Coorg Government:					
Non-voted .	..	27	*+27*	*+39*	*—12*
Voted . .	..	8	+8	+10	—2
J.—Tools and Plant:					
J. 1.—New Supplies:					
Non-voted .	..	*2,120*	*+2,120*	*+2,158*	*—38*
Represents the adjustment of the cost of a Winget Concrete Block making Machine not provided for in the budget.					
Voted . .	49,800	79,111	+29,311	+43,856	—14,545
Due mainly to excess in the North-West Frontier Province (Rs. 43,100) owing to purchase of vibro concrete plant for Khiali bridge not contemplated in the original estimates counterbalanced by savings mainly in the Delhi Public Works Department (Rs. 13,800, due to change of allocation of certain charges to the head "57.-New Capital".					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving. —	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted. + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS"—*contd.*					
I.—Tools and Plant—*concld.*					
J. 2.—Rapairs and Carriage :					
Non-voted .	*1,000*	*171*	*—829*	*—858*	*+29*
Voted . .	46,800	47,538	+738	+4,362	—3,624

Mainly due to excess in Rajputana (Rs. 3,000) caused by more repairs to the steam road rollers and other tools than were provided for in the original estimates, counterbalanced by savings chiefly in the Andaman and Nicobar Islands (Rs. 2,000) due to retrenchment and economy in expenditure.

J. 3.—Tools and Plant Charges credited to Other Governments, Departments, etc. :					
Non-voted .	*14,578*	*5,878*	*—8,700*	*—5,131*	*—3,569*

Savings occurred mainly in Bombay (Rs. 5,400) due to the *pro rata* distribution at the end of the year and in the Western India States Agency (Rs. 2,000) due to tools and plant charges not being levied by the Kathiawar Consolidated Local Fund on works carried out by contract as the tools and plant of the Fund were not utilised.

	Rs.					
Voted	O. 1,45,122 (a) S. 2,000	1,47,122	1,51,885	+4,763	+18,769	—14,006

Excess aggregating Rs. 39,000 occurred mainly in the Delhi Public Works Department (Rs. 36,800) due to the adjustment of tools and plant charges not contemplated in the original budget estimates, and were partly counterbalanced by savings amounting to Rs. 34,200 chiefly in Bombay (Rs. 16,000) due to the *pro rata* distribution at the end of the year and in Baluchistan (Rs. 13,800) due to decrease in works outlay.

K.—Grants-in-aid, Contributions, etc. :					
Non-voted:					
	O. 1,500 (b) S. 4,465	*5,965*	*12,121*	*+6,156*	*+6,257*	*—101*

Mainly relates to excesses in Rajputana (Rs. 1,700) in the estimates of the Consulting Engineer (Rs. 1,800) and in the Simla Imperial Circle (Rs. 2,600) due to the adjustment of contribution for the cost of passages granted to certain officers not provided for in the original estimates.

Voted . . .	9,900	10,237	+337	+337	..

Excesses occurred in Bombay (Rs. 2,900) due to the adjustment of a contribution towards the construction of a bridge over the Murdha creek and in Rajputana (Rs. 1,800) due to more expenditure than was provided for in the original estimates. The excesses were counterbalanced by a saving in the Delhi Public Works Department (Rs. 4,400).

(a) Voted by the Legislative Assembly on 21st September 1928.

		Rs.
(b) Sanctioned on 9th February 1929	. . . .	2,325
,, 14th March 1929	. . . .	2,140
		4,465

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted. + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS" —*contd.*					
L.—Suspense:					
L. 1.—Stock:					
L. 1 (1).—Charges . .	1,00,000	1,43,321	+43,321	—23,400	+66,721

Important excesses occurred mainly in the Andaman and Nicobar Islands (Rs. 58,000) where no funds were applied for by the local Administration through inadvertence, in the Viceregal Estates Division, Simla and Delhi (Rs. 12,600) due to the treatment of expenditure on gross amount which was not originally contemplated. These were partly counterbalanced by savings which occurred mainly in the Delhi Public Works Department (Rs. 38,400) due to the curtailment in the major works programme by the Government of India (Rs. 45,000) less under estimated expenditure (Rs. 6,600).

L. 1 (2).—Deduct—*Issues to Works and other Credits:*					
.	..	..	..	*—14,166*	*+14,166*

The reappropriation of (—) Rs. 14,166 was sanctioned by the Engineer-in-Chief to cover the adjustment of a corresponding item outstanding in the books of the Deputy Controller of Military Accounts (works), Peshawar. As no provision was made for recoveries under "Stock and Suspense" in this Demand the reappropriation was hardly necessary.

L. 2.—Other Suspense Accounts:					
L. 2 (1).—Charges:					
Non-voted . ..		*66,351*	*+66,351*	*+24,600*	*+41,751*

Represents expenditure in the Persian Gulf Division on Military Works and Consulat buildings at Ahwaz. The expenditure on Miliary Works is debited to Suspense pending the fixation of ratio in which the expenditure is to be divided between the Political and the Indo-European Telegraphs Departments and that on Consulate buildings is awaiting final orders.

Voted . .	39,000	3,23,871	+2,84,871	+1,71,800	+1,13,071

Excesses occurred mainly in the Andaman and Nicobar Islands (Rs. 84,200) due to no funds having been applied for by the local Administration through inadvertence, in the Delhi Public Works Department (Rs. 76,500) due to underestimate of expenditure under a misapprehension and unforeseen adjustment, in Bengal (Rs. 46,200), in the Viceregal Estates Division, Simla and Delhi (Rs. 26,600) and in Rajputana (Rs. 15,700) due to the treatment of expenditure on gross amounts, which was not originally contemplated, and in the Simla Imperial Circle (Rs. 26,900) where all supplies had to pass through "Purchase accounts" under the Auditor General's order which were not in force at the time the budget was prepared.

M.—*Deduct*—English Cost of Stores and Establishments:					
Non-voted .	*—45,000*	*—71,627*	*—26,627*	..	*—26,627*

See I. 4 (3).—Non-voted.

Voted . .	—7,000	—27,505	—20,505	—9,402	—11,103

Savings occurred mainly in Baluchistan (Rs. 9,200) due to certain English stores having been purchased during the year, in the Andaman and Nicobar Islands (Rs. 6,300) and in the Viceregal Estates Division, Simla and Delhi (Rs. 5,100) due to the adjustments referred to in "I. 4 (3).—Voted".

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS" —*contd.*					
N.—Expenditure in England:					
N. 1.—Stores	..	9,454	+9,454	+10,002	—548
Indents not forecasted.					
N. 2.—Establishment:					
Non-voted .	*53,000*	*71,508*	*+18,508*	*+19,800*	*—1,292*
Expenditure above the average of past two years.					
Voted . .	7,000	18,027	+11,027	+12,998	—1,971
Expenditure heavier than in previous years.					
N. 3.—Sundry items:					
Non-voted .	*1,500*	*1,496*	*—4*	*+700*	*—704*
Voted . .	8,000	7,531	—469	..	—469
O.—Loss or Gain by Exchange:					
Non-voted . .	..	*101*	*+101*	*+300*	*—199*
See paragraph 41, Chapter III.					
Voted . .	..	47	+47	+100	—53
See paragraph 41, Chapter III.					
P.—Reserve for unforeseen Works and Repairs:					
Non-voted:					
O. Rs. *95,500* (*a*) S. *—75,087*	*20,413*	...	*—20,413*	*—12,276*	*—8,137*
See Note 1.					
Voted . .	3,26,000	...	—3,26,000	—3,05,567	—20,433
See Note 1.					
Q.—Block Grant for expenditure on Road Development . .	..	4,50,000	+4,50,000	+6,00,000	—1,50,000

Represents the adjustment made on the amount of net additional revenue actually realised as a result of increase in the duties on motor spirit in connection with road development.

		Rs.
(*a*) Sanctioned on	4th September 1928	—3,132
,,	30th January 1929	+11,800
,,	4th February 1929	—2,250
,,	9th ,,	—2,325
,,	14th March 1929	—2,140
,,	15th ,,	—3,000
,,	18th ,,	—50
,,	20th ,,	—75,000
		—75,087

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs
MAJOR HEAD "41—CIVIL WORKS" —*contd.*					
R.—Probable Savings :					
Non-voted .	—*2,00,000*	..	+*2,00,000*	..	+*2,00,000*
The anticipated savings did not materialise.					
Voted . .	—12,00,000	..	+12,00,000	+4,00,000	+8,00,000
Fully materialised.					
Totals — *Non-voted* — Gross . .	*11,74,000*	*14,02,096*	+*2,28,096*	+*2,544*	+*2,25,552*
Totals — *Non-voted* — *Deductions* .	—*45,000*	—*71,627*	—*26,627*	—*14,166*	—*12,461*
Totals — *Non-voted* — *Net* . . .	*11,29,000*	*13,30,469*	+*2,01,469*	—**11,622*	+*2,13,091*
Totals — Voted — Gross . .	1,65,84,000	1,53,11,248	—12,72,752	—16,53,598	+3,80,846
Totals — Voted — Deductions .	—7,000	—27,505	—20,505	—9,402	—11,103
Totals — Voted — Net . .	1,65,77,000	1,52,83,743	—12,93,257	—16,63,000	+3,69,743

Notes.

Sub-head P.—Represents "Reserve" with the Government of India. The operations on the "Reserve" during the year were :—

	Voted.	*Non-voted.*
	Rs.	Rs.
Original provision for "Reserve"	3,26,000	95,500
Add—Amount withdrawn to the "Reserve" from Provinces and Areas—		
(*a*) At the time of communicating the annual allotments and	16,81,800	57,500
(*b*) from time to time	33,18,780	1,64,090
Total .	53,26,580	3,17,090
Deduct—Amount allotted to Provinces and Areas from time to time (Details of new works with expenditure against them are given below (*vide note 3*) .	36,43,147	2,33,953
	16,83,433	83,137
Amount surrendered to Government . . .	16,63,000	75,000
Balance lapsed to Government .	20,433	8,137

2. The surrender of Rs. 16,63,000 exceeded the total saving which ultimately accrued.

* *See* Note 1 under Grant No. 73—Refunds.

3. Details of amount allotted for new works out of the grant kept in Reserve, with expenditure against each :—

Name of New Works.	Allotment.	Expenditure.
North-West Frontier Province.		
(*i*) Constructing a fortified Police Post at Kiri Khasora	21,900	21,891
(*ii*) Constructing Government High School, Peshawar.	4,220	4,191
(*iii*) Extension of Government High School, Kulachi .	22,500	21,958
(*iv*) Court offices and quarters for the Extra- Assistant Commissioner and Teshil's officials, Charsada .	11,727	9,563
(*v*) Constructing a new Power Station and Pumping Station with necessary plant at Tank . .	5,500	5,370
(*vi*) Construction of Hathala Kulachi Road . .	—1,437	—1,431
(*vii*) Widening the existing bridge over Bara River .	20,540	20,366
(*viii*) Renewing decking and stringers and widening Dera bridge in mile 63 Hazara Trunk Road. .	—1,650	—1,634
(*ix*) Replacement of boat bridges on Peshawar-Shabkadur and Peshawar Charsada Road . . .	44,100	46,849
(*x*) Widening Grand Trunk Road from Pabbi to Attock	16,500	13,320
Viceregal Estates Division.		
Construction of three blocks of servant's quarters in Viceregal Estates, Simla, and providing drainage and sanitary fittings.	52,000	52,598
Ajmer Division.		
Construction of New Lines for the Mina Corps at Deoli	20,000	18,833
Bengal.		
(*i*) New Septic Tank Latrine in the Salt golas at Sulkea	4,400	3,563
(*ii*) Re-wiring of the Electric Installation in the Mathematical Instrument Office . . .	15,919	11,677
Kabul Division.		
New Legation Building at Kabul.	40,000	62,922
Western India States Agency.		
Construction of Police Lines at Sehori . . .	19,000	18,781
Bombay.		
(*i*) Police Lines at Nirmali in the Mahi Kantha Agency	24,200	21,998
(*ii*) Strengthening the girders within the covered shed of the Salt Staging at Kharagoda . . .	21,644	9,668
Burma.		
(*i*) Providing brick enclosure walls round the cemetery at Mawlaik with an entrance porch and laying out blocks with gravel path ways . . .	2,460	2,810
(*ii*) Renewal of beacon in the celebrity passage . .	3,690	3,529
(*iii*) Providing fire escape and protection to the lift shaft in the Office of the Accountant General, Burma	11,808	4,835

Name of New Works.	Allotment.	Expenditure.
	Rs.	Rs.
Baluchistan.		
(*i*) Addition and alteration to the Police Lines at Chaman	33,500	32,365
(*ii*) Accommodation for Police men in Loralai Police Lines	40,883	32,838
Madras.		
(*i*) Half the cost of improvements to passenger shed at Negapatam	8,250	3,900
(*ii*) Constructing a Theodolite pillar and converting coach house into an office room for the Pilot Balloon Station, Waltair	405	397
(*iii*) Improvements to combined office and quarters to the Protector of Emigrants at Mantapam	335	335
(*iv*) Improvements to Amir Mehal	499	345
(*v*) Improvements and electric installation to New Custom Laboratory, Madras	3,428	2,629
(*vi*) Additional requirements to ecclesiastical buildings in Ganjam, Chingleput and Electrical Engineer's Division	94	94
Delhi Public Works Department.		
(*i*) Treating the surface of the Paharganj Road between the Ajmer Gate bridge and the Sadar Bazar crossing	85,600	83,149
(*ii*) Painting the surface of certain roads with bitumen in New Capital area	25,000	24,996
Assam.		
(*i*) Renewing roof of Church at Dhubri	98	710
(*ii*) Improvement to Church at Dibrugarh	190	198
Punjab.		
Constructing aircraft landing ground at Chilas (Gilgit Agency)	4,000	4,000
Bihar and Orissa.		
(*i*) Constructing the Botanical Section at Pusa	617	*Nil*
(*ii*) Constructing new Church and Chaplain's residence at Muzaffarpur	14	14
(*iii*) Constructing four-seated latrine in the compound of Political Agent and Commissioner's Office, Sambalpur	450	365
(*iv*) Construction of a lych gate with two side rooms in the Government cemetery, Daltangonj	2,735	2,669
(*v*) Constructing six clerks' quarters at Pusa	181	149

Name of New Works.	Allotment.	Expenditure.
	Rs.	Rs.
Central Provinces.		
Providing electric lights and fans in the bungalow occupied by the Political Agent at Raipur . .	2,817	2,553

4. *Pro rata* Distribution—Civil works relating to the Central Government are generally carried out by the agencies of provincial Governments and the Military Department and are carried out by the establishments employed under those Governments and Department. The total expenditure on account of establishment charges is distributed between the Central Government and the provincial Governments or Military Department usually on the basis of the actual outlay of the year on works of respective authorities. This is known as *pro rata* distribution. Any special establishment, wholly employed on a work, is, however, entirely charged to that work and is not included in the *pro rata* calculation.

Similar remarks apply also to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, machinery, etc., obtained to meet the special requirements of a particular work or project is treated as a direct charge to the work or project concerned.

The total expenditure for Works and for Establishment and Tools and Plant is given below :—

	Rs.
Works	1,26,04,965
Establishment	27,07,611
Tools and Plant	2,86,703

5. No important new supplies of tools and plant (estimated to cost more than Rs. 50,000) have been reported.

6. *Faulty administration of Grant.*—Appropriations were made under "Miscellaneous Departments—Non-voted" during the last 3 years as noted below and remained entirely unutilised.

Year.	Appropriation.
	Rs.
1926-27	2,000
1927-28	4,000
1928-29	4,000

It appears that funds are made available without a proper programme of 'Works' or with incomplete data of the works to be executed during the year*.

Accountant General, Bombay.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

ORIGINAL WORKS—BUILDINGS.

Serial No.	Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs.	Rs.
	I.—Major Works above Rs. 50,000 specifically provided for in the Budget.				
	(a) Estimated to Cost above Rs. 50,000.				
	Bihar and Orissa.				
1.	Project for the construction of the School of Mines and Geology at Dhanbad	33,500	25,936	7,564	..

Sub-works of the Project:—

(i) *Hostel buildings.*—Revised estimate Rs. 2,22,766; expenditure to end of March 1929 Rs. 2,04,103; completed.

(ii) *Quarters for 3 clerks, 4 laboratory assistants, 1 draftsman and 1 assistant foreman.*—Revised estimate Rs. 57,434; expenditure to end of March 1929 Rs. 52,406; completed.

(iii) *Four residences for professors.*—Revised estimate Rs. 1,18,550; expenditure to end of March 1929 Rs. 1,13,856; completed.

(iv) *Workshop.*—Revised estimate Rs. 71,530; expenditure to end of March 1929 Rs. 70,732; completed.

(v) *Quarters for 6 lecturers, Demonstrators and the mining Surveyors and office Superintendents.*—Revised estimate Rs. 66,749; expenditure to end of March 1929 Rs. 64,378; completed.

(vi) *Main school building.*—Revised estimate Rs. 2,37,174; expenditure to end of March 1929 Rs. 2,42,662; completed.

(vii) *Electric installation.*—Revised estimate Rs. 33,114; expenditure to end of March 1929 Rs. 31,506; completed.

(viii) *Hospital buildings with out-houses.*—Revised estimate Rs. 32,843; expenditure to end of March 1929 Rs. 32,842; completed.

(ix) *Residence for 2 lecturers.*—Revised estimate Rs. 34,346; expenditure to end of March 1929 Rs. 32,228; completed.

(x) *Menial quarters.*—Revised estimate Rs. 40,150; expenditure to end of March 1929 Rs. 38,921; completed.

(xi) *Latrine and sewarage disposal.*—Revised estimte Rs. 47,785; expenditure to end of March 1929 Rs. 14,620; in progress.

(xii) *Residence for the Principal.*—Revised estimate Rs. 44,703; expenditure to end of March 1929 Rs. 37,962; in progress.

(xiii) *Water supply.*—Revised estimate Rs. 79,851; expenditure to end of March 1929 Rs. 75,621; in progress.

(xiv) *Other works of the project below Rs. 20,000 each.*—Total amount of estimate Rs. 1,03,788; expenditure to end of March 1929 Rs. 84,158; in progress.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 specifically provided for in the Budget.—*contd.*				
Bombay.				
2. Quarters for Preventive officers of the Bombay Customs Departments	4,60,000	3,93,487	66,513	..
Estimate Rs. 9,72,995; expenditure to end of 1928-29 Rs. 4,53,483; balance Rs. 5,19,472; in progress.				
3. Construction of two blocks of quarters for six European and six Indian Preventive Officers at Keamari, Karachi Custom House . .	1,43,500	91,766	51,734	..
Estimate Rs. 1,30,475; expenditure to end of 1928-29 Rs. 91,776; balance Rs. 38,699; in progress.				
Assam.				
4. Construction of new offices for the Eastern Circle, Survey of India, on the Bonnie Brae Estate, Shillong	98,000	1,17,769	..	19,769
Estimate Rs. 1,76,824; expenditure to end of March 1929 Rs. 1,57,767; completed.				
Delhi Public Works Department.				
5. Quarters for the Viceregal staff outside the viceregal Estate and staff residences, New Delhi	2,20,000	1,65,127	54,873	..
Estimate Rs. 4,31,000; expenditure to end of 1928-29 Rs. 1,65,127 (major works Rs. 1,34,728 and minor works Rs. 30,399); balance in progress.				
6. Additions and Alterations to His Excellency the Commander-in-Chief's residence in New Delhi	17,500	507	16,993	..
Expenditure Rs. 507 against grant of Rs. 17,500. The balance not utilised as the building was sold to Kashmere State				
7. Two gazetted Officers' bungalows including electric installation.	30,500	44,586	..	14,086
Estimate Rs. 62,600; expenditure to end of 1928-29 Rs. 44,586 as per details below; in progress.				
Major works-Expenditure to end of 1928-29 Rs. 41,774.				
Minor Works-Expenditure to end of 1928-29 Rs. 2,812.				
Excess over the original grant was due to unforeseen demand and was covered by reappropriation.				
8. Stabling for Orthodox and Unorthodox clerk's quarters in New Delhi	31,000	4,166	26,834	..
Estimate Rs. 1,60,000; expenditure to end of 1928-29 Rs. 1,22,591 as per details below:—				
Major Works—Estimate Rs. 54,250, expenditure to end of 1928-29 Rs. 54,385 completed with the result of a petty excess of Rs. 135 over the estimated amount.				
Minor works expenditure to end of 1928-29 Rs. 68,206. Saving withdrawn on account of postponement of work.				

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 specifically provided for in the Budget.—*contd.*				
9. Furnishing clerks quarters, New Delhi . .	10,000	..	10,000	..
Estimate Rs. 1,94,920; expenditure to end of 1928 29 Rs. 58,400; in progress. The grant of Rs. 10,000 withdrawn on account of postponement of work.				
10. Accommodation for the menial Staff of the local Administration and of the Government of India, New Delhi . . .	1,36,000	1,07,574	28,426	..
Estimate Rs. 6,00,000; expenditure to end of 1928-29 Rs. 5,35,019 as per details below. Out of the grant of Rs. 1,36,000, Rs. 34,450 withdrawn on account of postponement of work.				

(*i*) Major works above Rs. 50,000.

Name of work.	Amount of estimate.	Expenditure to end of 1928-29.	Balance.	Remarks.
	Rs.	Rs.	Rs.	
(*a*) Construction of 120 duftries quarters in Block 90 of design A31-34 . . .	1,50,200	1,25,058	25,142	In progress.
(*b*) Construction of quarters for the menial staff of the local Administration office at point I in New Capital Area . .	1,49,450 (Revised.)	1,49,245	205	Completed.
(*c*) Constructing 46 orthodox clerks' quarters class D, design 3743-A in Block 90, New Capital Area	1,58,250 (Revised.)	1,49,870	8,380	In progress.

(*ii*) *Other major works.*—Expenditure to end of 1928-29 Rs. 36,048.
(*iii*) *Minor works.*—Expenditure to end of 1928-29 Rs. 74,798.

11. Heating and cooling the Imperial Secretariat buildings in New Delhi	1,12,000	1,82,385	..	70,385
Estimate Rs. 7,35,000. Expenditure to end of 1928-29 Rs. 2,21,444 as per details below:—				
.. Excess over the grant covered by reappropriation.				

MAJOR WORKS ABOVE RS. 50,000 SANCTIONED SO FAR.

Name of Works.	Amount of Estimate.	Expenditure to end of 1928-29.	Balance.	Remarks.
(*a*) Installation of a system of heating and cooling in the north block west wing and central part of the Secretariat buildings, New Delhi	1,32,000	1,23,471	8,529	In progress.
(*b*) Installing five units of heating and cooling apparatus at the Imperial Secretariat, New Delhi	3,23,300	97,973	2,25,327	In progress.
12. Improvements to older type of peons' quarters in New Delhi . . .	7,000	9,952	..	2,952

Estimate Rs. 57,000. Expenditure to end of 1928-29 Rs. 54,019, balance Rs. 2,981. In progress.

Excess Rs. 2,952 over the grant covered by reappropriation.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 specifically provided for in the Budget.—*contd.*				
13. Construction of a new residence for His Excellency the Commander-in-Chief in New Delhi	1,85,000	..	1,85,000	..
Grant withdrawn on account of change in the incidence of the cost of the work from 41 to 57 (Delhi works outlay).				
14. Construction of additional clerks' quarters of the lower type in New Delhi . . .	3,13,600	2,41,461	72,139	
Estimate Rs. 6,00,000. Expenditure to end of 1928-29 Rs. 3,19,825 as per details below:—				
Saving Rs. 72,139 reduced by withdrawal of Rs. 71,024.				
(*i*) MAJOR WORKS ABOVE Rs. 50,000.				
(*a*) Constructing 20 class C and 80 class D orthodox clerks' quarters in block 91	3,30,000	2,87,652	42,348	In progress.
(*b*) Constructing 18 orthodox clerks' quarters (New Type) in plot 90, New Delhi	56,335	10,918	45,417	In progress.
(*c*) Collection of material for 100 clerks' quarters .				
Gross	80,000	..	..	
Net	Nil.	—3,032	—3,032	Completed.
(*ii*) Other Major works—Expenditure to end of 1928-29 Rs. 8,965.				
(*iii*) Minor Works.—Expenditure to end of 1928-29. Rs. 15,322.				
15. Construction of three Police Posts in New Delhi	75,000	82,923	..	7,923
Estimate Rs. 1,59,400. Expenditure to end of 1928-29 Rs. 82,923 as per details below, in progress.				
(*i*) *Major works above Rs. 50,000.*—Constructing a police post at U. 2 junction of Qutab and Aurangzeb road, New Delhi.				
Estimate Rs. 51,000.—Expenditure to end of 1928-29 Rs. 18,169, balance Rs. 32,831 in progress.				
(*ii*) *Other Major Works.*—Expenditure to end of 1928-29 Rs. 60,462.				
(*iii*) *Minor Works.*—Expenditure to end of 1928-29 Rs. 4,292.				
16. *Construction of Church at New Delhi*	*50,000*	*29,828*	*20,172*	..
Estimate Rs. 2,38,800. Expenditure to end of 1928-29 Rs. 29,828 in progress as detailed below:—				

Name of work.	Amount of estimate	Expenditure to end of 1928-29.	Balance.	Remarks.
	Rs.	Rs.	Rs.	
Construction of a church in New Cantonment, Delhi	2,11,800	29,828	1,81,972	In progress.
17. Forest Research Institute Project . .	15,00,000	5,88,320	9,11,680	..

Estimate Rs. 1,02,67,822. Expenditure to end of 1928-29 Rs. 89,25,904. Balance Rs. 13,41,918.

The expenditure during the current year amounted to Rs. 5,88,320 as per details below.

Saving over the grant withdrawn to the extent of Rs, 8,40,000.

(*i*) MAJOR WORKS ABOVE Rs. 50,000.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Name of works.	Amount of Estimate.	Expenditure during the year.	Expenditure up to end of 1928-29.	Balance.	Remarks
	Rs.	Rs.	Rs.	Rs.	
I.—Major Works above Rs. 50,000 specifically provided for in the Budget.—*contd.*					
1. Construction of the superstructure of the east wing of the main building Forest Research Institute Dehra Dun	8,94,570	3,240	9,18,472	—23,902	In progress.
2. Constructing four branch officers bungalows. Forest Research Institute, Dehra Dun .	1,51,924 (Revised).	10,412	1,47,674	4,250	Completed
3. Construction of the foundation and the superstructure of the west wing and central Block of new main building	17,31,100 (Revised).	84,827	17,41,216	—10,116	In progress.
4. Constructing four section officers' bungalows at the Forest Research Institute, Dehra Dun. . .	1,22,680	1,828	1,15,470	7,210	Do.
5. Sewerage disposal, F. R. I. Dehra Dun	1,61,000	31	1,50,157	10,843	Completed.
6. Constructing 40 lower grade subordinates, quarters, F. R. I. Dehra Dun	1,39,120	1,04,196	1,38,114	1,006	Completed.
7. Constructing 10 upper grade subordinates, quarters	57,430 (Reduced)	37,404	55,896	1,534	In progress.
8. Installing electric light and fan points in the west wing and the central block of main building, Dehra Dun	52,900	15,077	45,946	6,954	Do.
9. Providing pannelling in Convocation Hall, Entrance Hall stairs and Library in the central block of the main building F R. I. Dehra Dun	1,43,000	40,540	40,540	1,02,460	In progress.
10. Constructing 3 section officers' quarters at the F. R. I. during 1928-29	87,800 (Revised and Supplementary).	82,991	82,991	4,809	Do.
11. Providing quarters for three upper grade assistants for the F. R. I. Dehra Dun	53,000 (Revised.)	49,893	49,893	3,107	Do.
12. Duplication of the rising main in connection with the water supply at the new Forest Research Institute	68,000	47,834	47,834	20,166	Do.
(*ii*) OTHER MAJOR WORKS.					
1. Drainage round the main building F. R. I.	22,432	15	21,093	1,339	Completed.
2. Providing sanitary fittings for the main building F. R. I. . .	34,100	17	24,836	9,264	Do.
3. Providing 2 quarters for 2 upper grade assistants of the F. R. I. Dehra Dun . . .	38,600 (Revised)	36,495	36,495	2,105	Do.
4. Providing another 2 quarters for 2 upper grade assistants . .	34,750 (Revised).	31,287	31,287	3,463	In progress.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Name of Works.	Amount of Estimate.	Expenditure during the year.	Expenditure up to end of 1928-29.	Balance.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
I—Major Works above Rs. 50,000 specifically provided for in the Budget.—*contd.*					
5. Constructing hospital and other subsidiary buildings, F. R. I. New site	35,090	1,175	35,396	—306	Completed.
6. Constructing roads new site F. R. I. Estimate No. 46 of 1927-28 .	29,650	799	29,416	234	Do.
7. Constructing Roads new site F. R. I. Estimate No. 34 of 27—28 .	20,250 (Revised).	17,716	17,716	2,534	In progress.
8. Extending general sewege system for connecting buildings F. R. I.	42,230 (Revised)	3,322	39,584	2,646	Completed.
9. Providing fire protection scheme: Gross .	28,380	10,389	24,592	—5,812	In progress.
Net .	18,780				
10. Erection of O. H. distribution at the F. R. I., Dehra Dun . .	34,500	—26	29,584	4,916	Completed.
11. Providing electric installations, Forest Research Institute, Dehra Dun	36,750	7	31,028	5,722	Completed.
Total .	3,47,132	1,01,196	3,21,027	26,105	

Abstract.

	Rs.
(*i*) Total expenditure for Major works, costing over Rs, 50,000 .	4,87,273
(*ii*) Other major works	1,01,196
(*iii*) Minor works and Tools and Plant	1,70,404
(*iv*) Suspense.	—1,67,617
(*v*) Land acquisition	—2,936
Total .	5,88,320

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province.				
18. Constructing a school building for Government High School, Mardan . .	78,000	..	78,000	—
Estimate Rs. 1,59,393 ; work not yet started.				
19. Cost of Military Accounts Department buildings to be taken over for use as Civil Pay and Accounts office	1,28,500	1,28,492	8	..
Estimate Rs. 1,28,492 ; expenditure Rs. 1,28,492 ; work completed.				

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 specifically provided for in the Budget—*contd.*				
20. Extesion of Dehra Ismail Khan Jail and Factory and reconstruction of the compound wall round the jail of Dehra Ismail Khan .	2,00,000	1,54,373	45,627	..
Estimate Rs. 2,55,801 ; expenditure Rs. 2,14,359 ; work in progress.				
Baluchistan.				
21 Construction of Jail at Mach . . .	12,00,000	3,33,139	8,66,861	..
Estimate Rs. 13,02,194 ; expenditure to end of 1928-29 Rs. 4,00,046 ; in progress. Out of the savings Rs. 8,67,200 were withdrawn by the Government.				
Ajmer Division.				
22. Constructing new reserve Police Lines at Ajmer	1,52,000	1,19,012	32,988	..
Estimate Rs. 3,88,124 ; expenditure up to 1928-29 Rs. 3,60,994 ; in progress.				
23. Extension of the Momia Islamia High School Ajmer	60,000	57,225	2,775	..
Estimate Rs. 60,487 ; expenditure up to 1928-29 Rs. 57,225 ; completed.				
24. Constructing a Biological Laboratory at Government College, Ajmer	35,000	29,612	5,388	..
Estimate Rs. 51,431 ; expenditure up to 1928-29 Rs. 29-612 ; in progress.				
(*b*) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.				
Delhi Province.				
25. Decoration of the Imperial Secretariat Buildings, New Delhi	40,000	37,488	2,512	..

Estimate Rs. 1,25,000. Expenditure to end of 1928-29 Rs. 43,003 as detailed below :—

MAJOR WORK ABOVE RS. 50,000.

Name of work.	Amount of Estimate.	Expenditure to end of 1928-29.	Balance.	Remarks.
Mural decoration of the Imperial Secretariat building	98,000	32,572	65,428	In progress.

Minor works expenditure to end of 1928-29, Rs. 10,431.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Service.		Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs.	Rs.
II.—Other Major works specifically provided for in the Budget.					
26. All works collectively	*Non-voted*	*92,500*	*44,906*	*47,594*	
	Voted	3,70,900	1,52,676	2,17,224	
III.—Unforeseen Major Works not specifically provided in the Budget:					
Bihar and Orissa.					
27. Collection of materials for expansion of agricultural Research Institute at Pusa			—2,786	2,786	..
The project was abandoned and the materials are being utilised on other works by credit to the estimate. Estimate Rs. 1,02,750; expenditure to and of March 1929 Rs. 38,161.					
28. Constructing Botanical Section at Pusa			—266	266	..
Estimate Rs. 41,672 ; expenditure to end of March 1929 Rs. 38,883 ; completed.					
29. *Constructing new church and Chaplains' residence at Muzaffarpur*			*431*	..	*431*
Estimate Rs. 24,825 ; expenditure to end of March 1929 Rs. 9,993 ; in progress.					
Bombay.					
30. Works in connection with the salt buildings at Bhandup			1,008	..	1,008
Estimate Rs. 5,41,650 ; expenditure to end of 1928-29 Rs. 4,83,,201 ; balance Rs. Rs. 58,449 ; in progress.					
31. Strengthening the girders in the covered shed of the salt stagging at Kharaghoda			9,668	..	9,668
Estimate Rs. 21,644; expenditure to end of 1928-29 Rs. 9,668 ; balance Rs. 11,976; in progress.					
32. *Constructing Police lines at Nirmali in the Mahi Kantha Agency*			*21,998*	..	*21,998*
Estimate Rs. 34,302 ; expenditure to end of 1928-29 Rs. 32,098 ; balance Rs. 2,204 ; in progress.					
Western India States Agency.					
33. *Construction of Police Lines at Sihori*			*18,781*	..	*18,781*
Estimate Rs. 82,373 ; expenditure to end of 1928-29 Rs. 75,185 ; balance Rs. 7,188 ; completed.					
Delhi Public Works Department.					
34. Additions and Alterations to Honourable Member's Bungalows			5,000	..	5,000
Estimate Rs. 39,020 ; expenditure to end of 1928-29 Rs. 37,471 balance Rs. 1,549 ; in progress. Excess over grant covered by reappropriation.					
35. Furnishing Honourable Members' Bungalows			—449	449	..
Estimate Rs. 90,000, Expenditure to end of 1928-29 Rs. 56,045 ; balance Rs. 33,955 ; in progress.					

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
III.—Unforeseen Major works not specifically provided for in the Budget—*contd.*				
36. Construction of Additional Councillors quarters in New Delhi		6,515	..	6,515
In progress from previous year. Expenditure covered by reappropriation to the extent of Rs. 5,750. Estimated amount Rs. 3,90,000. Expenditure to end of 1928-29 Rs. 3,53,937 as detailed below, balance Rs, 36,063 in progress				
(*i*) MAJOR WORKS ABOVE Rs. 50 000.				
Construction of 20 quarters for Indian Legislative Councillers on Ferozshah Road				
Revised estimate Rs. 2,64,300. Expenditure to end of 1928-29 Rs. 2,59,056. Balance Rs. 5,244 in progress.				
(*ii*) *Other Major Works.*—Expenditure to end of 1928-29 Rs. 58,111.				
(*iii*) *Minor Works.*—Expenditure to end of 1928-29 Rs. 36,770.				
37. Construction of Sadar Bazar Police Station . ..		1,803	..	1,803
In progress from previous year; expenditure covered by reappropriation of Rs. 1,800.				
Estimate Rs. 1,42,400. Expenditure to end of 1928-29 Rs. 1,14,689; completed.				
38. Additional Building for Subjudges		821	..	821
In progress from previous year; expenditure covered by reappropriation.				
Estimate Rs. 52,800; expenditure to end of 1928-29 Rs. 49,983; balance Rs. 2,817 in progress.				
39. Outside the Forest Research Institute project (Conversion of the existing building of Forest Research Institute into a training Institute at Chandbagh)		4	..	4
Estimate Rs. 1,01,280. Expenditure to end of 1928-29 Rs. 79,601; completed.				
North West Frontier Province.				
40. Government High School, Peshawar		4,191	..	4,191
Estimate Rs. 2,58,969: expenditure to end of 1928-29 Rs. 2,50,633; work completed.				
41. Constructing Court offices and quarters for the Extra Assistant Commissioner and Tehsil Officials at Charsada		9,563	..	9,563
Estimate Rs. 42,129; expenditure to end of 1928-29 Rs. 29,836; work in progress.				
42. Provision of Police Barracks for 40 men and Non-Commissioned Officers at Peshawar . ..		—16	16	..
Estimate Rs. 34,132; expenditure to end of 1928-29 Rs. 29,344; work completed.				
43. Constructing a new Power Station with necessary plant in Civil area Tank		5,370	..	5,370
Estimate Rs. 58,923; expenditure to end of 1928-29 Rs. 5,370; work in progress.				

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
III.—Unforeseen Major Works not specifically provided for in the Budget—*contd.*				
44. Remodelling Civil Jail, Peshawar		—162	162	..
Estimate Rs. 1,10,832 ; expenditure to end of 1928-29 Rs. 1,03,542 ; work completed.				
45. Constructing a fortified Police Post at Kiri Khaisora		21,891	..	21,891
Estimate Rs. 57,091 ; expenditure to end of 1928 29 Rs. 51,693 ; work in progress.				
46. Extension of Government High School at Kulachi ..		21,958	..	21,958
Estimate Rs. 30,848 ; expenditure to end of 1928-29 Rs. 22,158 ; work in progress.				
47. Erecting barbed wire fence round Civil Area tank ..		6	..	6
Estimate Rs. 30,957 ; expenditure to end of 1928-29 Rs. 31,080 ; work completed.				
Ajmer Division.				
48. Constructing new Lines for the Mina Corps at Deoli		18,833	..	18,833
Estimate Rs. 1,74.737 ; expenditure up to 1928-29 Rs. 18,833 ; in progress.				
Baluchistan.				
49. Police Lines at Loralai		26,376	..	26,376
Estimate Rs. 32,838 ; expenditure to end of 1928-29 Rs. 26,376 ; in progress. Excess was covered by additional allotment given by Government of India. Out of the amount allotted by Government Rs. 3,770 were subsequently withdrawn.				
50. Additions and Alterations to Police Thana at Chaman		25,995	..	25,995
Estimate Rs. 28,468 ; expenditure to end of 1928-29 Rs. 25,995 ; in progress. Excess covered by additional funds allotted by Government of India. Out of the funds Rs. 1,150 were subsequently withdrawn by Government.				
Bengal.				
51. Constructing an Income-tax office and quarters for the Assistant Commissioner of Income-tax and Income-tax officer at Jalpaiguri . ..		5,378	..	5,378
Revised estimate Rs. 1,00,260 ; expenditure to 31st March 1929 Rs. 98,499 ; balance Rs. 1,761, in progress. The expenditure was covered by reappropriation.				
52. Constructing four kucha Salt golas in the compound of the new Salt gola at Chittagong . ..		—185	185	..
Estimate Rs. 88,384 ; expenditure to end of March 1929 Rs. 68,969 ; balance Rs. 19,415 ; in progress. The estimate was reopened due to certain additional work as per Supplementary estimate chargeable to the main estimate.				
53. Constructing a new Septic Tank latrine in the Salt-gola at Sulkea		3,563	..	3,563
Estimate Rs 23,691 ; expenditure to end of March 1929 Rs. 18,132 ; balance Rs. 5,559; completed. The expenditure was covered by reappropriation				

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*concld.*

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
III.—Unforeseen Major Works not specifically provided for in the Budget—*contd.*				
54. Constructing a store godown in the Photo Litho office, Calcutta	..	3,415	..	3,415
Estimate Rs. 37,123 ; expenditure to end of March 1929 Rs. 35,062 ; balance Rs. 2,061 ; completed. The expenditure was covered by reappropriation.				
Viceregal Estates Divisions.				
55. Construction of three blocks of servants quarters on the Viceregal Estates Simla and providing drainage and Sanitary fittings .	..	52,598	..	52,598
Estimate Rs. 85,125 ; expenditure up to 1928-29 Rs. 52,598 ; works in progress.				
Military Engineering Services.				
56. *Constructing Scout Post at Spinewan*	*3,941*	*3,941*	..	*3,941*
Estimate Rs. 3,04,786 ; expenditure up to end of 1928-29 Rs. 3,19,023 ; completed.				
57. *Constructing Scout Post at Shewa.*	*—997*	*997*	..	..
Estimate Rs. 1,49,490 ; expenditure up to end of 1928-29 Rs. 1,76,104 ; completed.				
58. *Constructing Scout Post at Sharwakai*	*80*	*80*	..	*80*
Estimate Rs. 5,65,943 ; expenditure up to end of 1928-29 Rs. 5,79,623 ; completed.				
IV.—Minor Works.				
59. All works collectively . . *Non-voted*	*1,41,840*	*1,53,938*	..	*12,098*
Voted .	13,63,600	12,93,743	69,857	..
Totals . *Non-voted*	*2,84,340*	*2,72,906*	*11,434*	..
Voted .	70,00,600	45,81,811	24,18,789	..

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—COMMUNICATIONS.

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 specifically provided for in the Budget:				
(*a*) Estimated to cost above Rs. 50,000.				
Delhi Public Works Department.				
1. Roads and road surface treatment in the New Delhi Area	1,13,000	28,124	84,876	..

Estimate Rs. 4,22,500 expenditure to end of 1928-29 Rs. 3,34,729—*vide* details below. Saving set off against *minus* reserve.

Name of works.	Amount of Estimate.	Expenditure to end of 1928-29.	Balance.	Remarks.
(*a*) Painting certain roads with bitumen during 1927-28	92,820	93,837	—1,017	Completed.
(*b*) Providing stone curbs in channels to roads round Central Buildings . .	23,340 (Revised)	21,275	2,065	Completed.
(*c*) Painting certain roads with bitumen in N. C. Area 1926-27 . . .	45,600	39,665	5,935	Completed.
(*d*) Bangesh over bridge Mutiny Memorial road	41,778	44,828	—6,050	In progress.
(*e*) Remetalling Qutab Road from Sadar crossing to D Circus and painting its surface with bitumen	33,125	31,648	1,477	Completed.
.. Minor Works—Expenditure . . .	..	1,03,476	..	

North West Frontier Province.				
2. Constructing two bridges over Kazzam Nullah on Grand Trunk Road	78,500	38,169	40,331	..

Estimate Rs. 78,827; expenditure up to 1928-29 Rs. 38,169; work completed.

3. Constructing a metalled road from Tajjazai to Lakki in Marwat Tehsil	1,00,000	1,06,017	..	6,017

Estimate Rs. 2,72,957; expenditure up to 1928-29 Rs. 1,06,617; work in progress.

4. Constructing Shahbaz Gari Rustom Road up to Pitas Milandri	1,00,000	5,128	94,872	..

Estimate Rs. 3,81,528; expenditure up to 1928-29 Rs. 88,660; work in progress.

5. Constructing of Vibro concrete pile bridge over Kheali river in mile 17 Nagoman charsada Road	87,000	83,849	3,151	..

Estimate Rs. 1,67,030; expenditure up to 1928-29 Rs. 1,68,513; work in progress.

(*b*) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.

Nil.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—COMMUNICATIONS—*contd.*

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
II.—Other Major Works specifically provided for in the Budget.				
6. All works collectively	25,000	24,850	150	..
III.—Unforesseen Major Works not specifically provided for in the Budget.				
Delhi Public Works Department.				
7. Painting surface of certain roads with bituman in the New Capital Area	..	24,996	..	24,996
Estimate Rs. 89,000 expenditure upto end of 1928-29 Rs. 24,996 balance Rs. 64,004 in progress. Expenditure during 1928-29 covered by reappropriation.				
8. Treating the surface of the Paharganj road between Ajmer Gate bridge and the Sadar Bazar Crossing	..	83,149	..	83,149
Estimate Rs. 85,662; expenditure up to end of 1928-29 Rs. 83,149; balance Rs. 2,513; in progress. Expenditure during 1928-29 covered by reappropriation.				
North-West Frontier Province.				
9. Constructing Hathala Kullachi Road . . .	..	—1,431	—1,431	..
Estimate Rs. 3,90,824; expenditure up to 1928-29 Rs. 3,82,005; work completed.				
10. Metalling Katcha Road between Thana and Guloo Kandoo	..	288	..	288
Estimate Rs. 36,297; expenditure up to 1928-29 Rs. 36,820; work completed.				
11. Replacing boat bridge on Peshawar, Shabkadur and Pesh-Charsada Roads	..	46,849	..	46,849
Estimate Rs. 8,45,309; expenditure up to 1928-29 Rs. 46,849; work in progress.				
12. Widening Grand Trunk Road from Pabbi to Attock	..	13,320	..	13,320
Estimate Rs. 1,10,000; expenditure up to 1928-29 Rs. 13,320; work in progress.				
13. Widening the existing bridge over Bara Nullah ..		20,366	..	20,366
Estimate Rs. 27,040; expenditure up to 1928-29 Rs. 20,366; work completed.				
14. Renewing decking stingers, widening Dora Bridge in mile 63 H. T. Road	..	—1,634	1,634	..
Estimate Rs. 58,500; expenditure up to 1928-29 Rs. 50,933; work completed.				
15. Metalling Manshera Shan-Kiari Road	..	—299	299	..
Estimate Rs. 1,59,009; expenditure up to 1928-29 Rs. 1,58,639; work completed.				
Military Engineering Services.				
Constructing Jandola Sarwakai road	..	*10,856*	..	*10,856*
Estimate Rs. 27,97,408; expenditure to end of 1928-29 Rs. 29,08,986; completed.				

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*concld.*

ORIGINAL WORKS—COMMUNICATIONS—*concld.*

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
IV.—Minor Works.				
16. All works collectively	2,45,900	2,59,576	..	13,676
Totals — *Non-voted*	..	*10,856*	..	*10,856*
Totals — Voted	7,49,400	7,31,317	18,083	..

ORIGINAL WORKS—MISCELLANEOUS.

Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
I—Major Works above Rs. 50,000 specifically provided for in the Budget.—				
(*a*) Estimated to cost above Rs. 50,000				
Delhi Public Works Department.				
1. Road lighting in the New Delhi Area	20,000	6,011	13,989	..
1. Estimate Rs. 1,50,000; expenditure to end of 1928-29 Rs. 1,09,458; balance Rs. 40,542; in progress. Saving withdrawn.				
Baluchistan.				
2. Deep well boring	43,000	25,816	17,184	..
Estimate Rs. 6,33,668; expenditure to end of 1928-29 Rs. 5,16,211; in progress.				
(*b*) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.				
Nil.				
II.—Other Major Works specifically provided for in the Budget.				
Nil.				
III.—Unforeseen Major Works not specifically provided for in the Budget.				
Delhi Public Works Department.				
3. Storm water drains in the New Capital Area	..	14,831	..	14,831
Estimate Rs. 85,000; expenditure to end of 1928-29 Rs. 69,909; balance Rs. 15,091; in progress. Expenditure during 1928-29 covered by reappropriation.				
Baluchistan.				
4. Improvements to water supply at Fort Sandeman	..	—351	351	..
Estimate Rs. 2,70,515; expenditure to end of 1928-29 Rs. 2,04,343; work in progress.				
5. New Reservoir at Fort Sandeman	..	2,763	..	2,763
Estimate Rs. 57,355; expenditure to end of 1928-29; Rs. 56,553; work completed. Excess covered by allotment by local Administration.				
IV.—Minor Works				
6. All works collectively — *Non-voted*	*7,300*	..	*7,300*	..
6. All works collectively — Voted	72,800	45,525	27,275	..
Totals — *Non-voted*	*7,300*	..	*7,300*	..
Totals — Voted	1,35,800	94,595	41,205	..

STORE ACCOUNT.

No. of Item.	Name of Divisions.	Opening balance on 1st April 1928.	Receipt during 1928-29.	Total.	Issues during 1928-29.	Closing balance on 31st March 1929
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Delhi (IX Project Division).	26,996	6,361	33,357	11,805	21,552

The stock which consists mainly of bricks manufactured departmentally was verified by the Sub-Divisional Officer in charge of the Stores. No discrepancies were reported. It was priced within the market rates. The bricks are in excess of requirements of the next 12 months but the Divisional Officer considers it necessary to keep them in stock.

2	Imperial Works Division Dehra Dun	1,25,951	40,804	1,66,755	1,33,995	32,760

The stores were counted departmentally and no notable discrepancies were reported. The stock was revalued twice during the year and a loss of Rs. 2,135 was incurred due to the writing down of the issue rates. There was also a loss of Rs. 1,316 due to the sale of surplus stores, the incidental expenditure not having been covered by the issue rates etc., etc. The above item of losses are in addition to the loss of Rs. 19,108 incurred up to the end of March 1928 but removed from the books during the year under review

The Divisional Officer reported the stores worth Rs. 22,226 as surplus to the requirements of the Imperial works at Dehra Dun. The unserviceable stores worth Rs. 400 reported in the last year's account were not disposed of to end of March 1929.

3	Stock Muktesar . . .	4,515	10,273	14,788	6,254	8,534

The stores were counted by the stores verifier working under the Central Accounts Office Public Works Department, Delhi, and surplus of the value of Rs. 3,156 and deficit amounting to Rs. 38 were noticed. The majority of the stores were again counted departmentally and no notable discrepancies were brought to notice. The stock in hand was priced at the market rates with a petty loss of Rs. 30.

The Divisional Officer reported stock worth Rs. 572 as surplus to the requirements of the works at Muktesar.

4	Imperial Works Division at Dehra Dun (Manufacture of bricks)	62,376	1,81,461	2,43,837	2,33,492	10,345

No shortage has been found during verificaton of stock by the Executive Engineer Imperial Works Division Dehra Dun. No revaluation was done.

5	Assam.	17,567	3,668	21,235	7,128	14,107

The balances are reported to have been reviewed in detail by Public Works Disbursers. The stock registers were audited in the Central Office of Accounts.

6	Bengal (Sikkim) . . .	6,838	6,957	13,795	7,256	6,539

The stock was last counted on 7th June 1929 and found correct.

7	Kabul Legation Division. .	42,413	..	42,413	42,413	..

The value of stores at the beginning of the year, *viz.*, Rs. 42,413 was debited to the Accountant General, Central Revenues with the transfer of the Division under the audit control of that officer.

This debit was adjusted under "Kabul suspense" subordinate to "Section P—Deposits and advances" in the accounts for January 1929. Out of this a sum of Rs. 11,525 was adjusted during March 1929 on account of stores issued to works, details having been furnished by the Resident Engineer in the accounts for 1928-29 rendered by him to the Accountant-General, Central Revenues. The balance of Rs. 30,888 is still outstanding under "Kabul Suspense". The amount is finally adjustable under "29—Political Works—Suspense—Stock" because the Kabul Legation division has been closed and the buildings in that Division have been made over to the non-Public Works Department. The Government of India have decided that there being no funds available for this the amount should be adjusted under that head in 1930-31 in which provision for this item is being made.

The stores were not verfied at the close of 1928-29 owing to disturbances in Kabul.

No. of Item.	Name of Divisions.	Opening balance on 1st April 1928.	Receipt during 1928-29.	Total.	Issues during 1928-29.	Closing balance on 31st March. 1929.
		Rs.	Rs.	Rs.	Rs.	Rs.
8	Andaman and Nicobar Islands	73,428	57,950	1,31,378	60,277	71,101

Half-yearly stock register for the year 1928-29 were not received from the Divisional office for audit ; there was surplus stock amounting to Rs. 13,842.

9	Central India . . .	4,365	10,392	14,757	10,947	3,810

The stock was counted and verified during the year and priced within the market rates.

10	Viceregal Estates Division .	12,894	14,608	27,502	16,052	11,450

All the articles of stock were verified during the year and priced within market rates. There was unserviceable stock worth Rs. 101 and orders of the competent authority were issued for the sale thereof by public auction. Stock worth Rs. 2,878 was in excess of the requirements of the next 12 months but in the opinion of the Divisional officer it was necessary to keep it in reserve. Surplus stock (*i.e.*, serviceable materials which were available for sale or transfer) was valued at Rs. 1,120 during the year and there was a loss of Rs. 475 on stock, which was adjusted with the sanction of the competent authority.

11	Simla Imperial Circle .	33,838	18,356	52,194	22,947	29,247

All the articles of stock were verified during the year and priced within market rates. Out of the balance, stock valued at Rs. 18,489 was in excess of the requirements of the next 12 months. In respect of the stock worth Rs. 7,284 the Executive Engineer stated that it was necessary to keep it in reserve and the stock amounting to Rs. 11,205 was available for sale or transfer. Orders of the Superintending Engineer regarding its disposal have been received. There was a loss of Rs. 376 on stock during the year.

12	Ajmer Division		14,756	14,756	7,905	6,851

The stock was transferred from XIII—A. Irrigation. It was verified during the year and priced within the market rates.

IMPORTANT COMMENTS.

Statement of New Works.

In paragraph 1 of important comments on Grant No. 69-Civil works on page 366 of the Appropriation Accounts of the Central Government (Civil) for 1927-28, it was suggested that details about comparatively smaller works need not be furnished and that the monetary limit for major works for which details are required should be raised from Rs. 50,000 to Rs. 1,00,000. The Auditor General, in paragraph 56 (*g*) of his comments on the above publication, invited the special attention of the Committee on Public Accounts to this matter and commended the suggestion for their consideration. The Committee do not appear to have made any recommendation on this suggestion. The statement has, therefore, been prepared on the old lines. As the question is one of importance, the Committee may perhaps like to make their recommendations this time.

Misappropriation of Government money.

2. The total sum of Rs. 549 in a temporary advance cash account submitted in October 1926 was charged twice in the Cash Book of a non-Public Works Officer acting as a Public Works Disburser. At first the vouchers in support of the charge were separated from the Cash Account and entered in the Cash Book and again the Cash account without supporting vouchers was separately incorporated therein. This double charge covered misappropriation of Government money to the extent of Rs. 549.

At the close of March 1927 the cash book of the same officer showed an outstanding balance of Rs. 1,424 against subordinates instead of Rs. 749 which was really advanced to and acknowledged by them. The balance of Rs. 675 was also misappropriated. The total amount misappropriated by the cashier in these two ways amounted to Rs. 1,224. Part of this amount, *viz.*, Rs. 49 was credited in February 1928.

The Government of Bengal held that the cashier (who died in the meanwhile) was entirely responsible for the loss of Government money and ordered the forfeiture of his security deposit amounting to Rs. 1,000 in 3½ per cent. Government Promissory notes, the balance being written-off.*

Double payment of a bill due to the neglect of the rules.

3. A bill in duplicate for something over Rs. 300 covering the supply of certain materials was received in a certain Public Works Sub-Divisional office and payment was made twice over, once in December 1928, and again in January 1929. The Sub-divisional Officer explained that the original and duplicate of the bill had inadvertently got detached and had been entered in two different measurement books by two different persons working under him. It is incorrect to make an entry in the measurement book from the bill as the measurement book should contain merely a record of the actual measurements of materials. If other rules laid down for the Sub-divisional Officer's guidance also had been followed, this double payment could not have taken place. The local Government censured the Sub-divisional Officer for his neglect of the rules and ordered that a note to that effect should be made in his confidential record. A circular was also issued drawing attention to how measurement books should be maintained. The Accountant who should have detected the double payment was merely warned.†

Loss or risk of loss, in the arrangements for the supply of furniture in residences.

4. The financial results of the arrangements for the supply of furniture to the tenants of Government residential buildings in Delhi and New Delhi for the year 1928-29, have not yet been prepared by the Departmental Accounts Officer.

Rent is recovered for the furniture for the period of occupation only at the rate of 15 per cent. and 24 per cent. per annum for durable and non-durable furniture respectively.

* Accountant-General, Bengal.
† Accountant-General, Bombay.

From the rough statement of the receipts and expenditure during the year worked out by the Departmental Accounts Officer it would appear that, as in previous years, the loss to Government was considerable as indicated below :—

	Rs.
Interest charges at 5 per cent. on the capital cost, say about Rs, 10,50,000 as estimated by the Accounts Officer .	52,000
Annual repair charges	41,000
Allowance for depreciation and special repairs at 7½ per cent. on durable furniture and 14 per cent. on non-durable furniture (actual expenditure on annual special repairs and replacements for the year amounted to Rs. 70,550)	96,000
Total .	1,89,000
Deduct hire receipts	80,000
Net Loss about .	1,09,000

The loss has been stated to be due principally to the houses not remaining occupied during the whole of the year. The Central Accounts Officer has also intimated that the orders of the Government of India have been obtained to the revaluation and revision of rents of residential furniture and necessary action will be taken during the summer of 1930.

GRANT No. 70—SUPERANNUATION ALLOWANCES AND PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Expenses in connection with SUPERANNUATION ALLOWANCES AND PENSIONS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "45—SUPERANNUATION ALLOWANCES AND PENSIONS", AND "45-A.—COMMUTATION OF PENSIONS FINANCED FORM ORDINARY REVENUES":					
PAYMENTS IN INDIA—					
A.—Superannuation and Retired Allowances :					
Non-voted O. Rs. *1,59,400* (a) S. *23,260*	*1,82,660*	*1,79,561*	*—3,099*	..	*—3,099*
Voted	60,33,100	61,13,832	+80,732	+1,00,800	—20,068

The excess is the net result of excesses mainly in the Punjab (Rs. 63,425), Central Provinces (Rs. 17,837) and Bombay (Rs. 20,787) partly counterbalanced by savings chiefly in the North-West Frontier Province (Rs. 32,742).

Punjab.—The large excess over the original provision of Rs. 4,70,000 was due to the pensions paid from the Kashmir Residency having been charged to 'Central' instead of 'Provincial' from August 1928 owing to change in classification. The additional provision of Rs. 60,000 made by reappropriation sanctioned on 16th January 1929, proved somewhat insufficient.

Central Provinces.—The original grant of Rs. 80,000 was increased by Rs. 13,000 by orders of reappropriation sanctioned on 16th January, 1929, which proved inadequate.

Bombay.—The provision of Rs. 5,95,000 on the basis of past actuals fell short of the actual requirements owing to expenditure towards the close of the year on account of pensions sanctioned before 1st April, 1921, and paid at the Political Treasuries. The additional provision of Rs. 2,000 made by reappropriation sanctioned on 16th January 1929 proved inadequate.

North-West Frontier Province.—The saving was due to the increase from Rs. 4,60,000 to Rs. 5,00,000 made by the local Administration in the original budget for the normal growth of the pensionary charges not having materialised in full.

B.—Compassionate Allowances :					
Non-voted O. Rs. *3,100* (b) S. *1,900*	*5,000*	*2,278*	*—2,722*	..	*—2,722*

Mainly due to saving in the North West Frontier Province (Rs. 2,584) due to a pension not having been drawn by an officer (about Rs. 1,300) and the balance of the saving being chiefly due to the supplementary appropriation of Rs. 1,500 sanctioned in January, 1929, to cover the anticipated excess having proved in excess of actual requirements.

Voted	1,51,700	1,36,593	—15,107	—11,800	—3,307

Owing mainly to savings in the North-West Frontier Province(Rs. 21,830) due to increase made by local Administration in the original budget for normal growth of pensionary charges not having materialised. This was partly counterbalanced by excesses chiefly in Bombay (Rs. 2,196), Bengal (Rs. 4,816) and the Punjab (Rs. 2,134). The increased payments in Bombay and Bengal represent fresh allowances sanctioned during the year; while in the Punjab, the excess was caused by the adjustment of the allowances paid from the Kashmir Residency under "Central" instead of under 'Provincial', owing to change in classification, from August, 1928.

(a) Sanctioned on 16th January 1929.	22,260
" " 20th March 1929,	—2,000
" " 23rd " "	3,000
(b) Sanctioned on 16th January 1929.	23,260

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "45—SUPERANNUATION ALLOWANCES ETC."—*contd.*					
C.—Gratuities :					
Non-voted O. *4,400* (*a*) S. *—700*	*3,700*	*1,112*	*—2,588*	..	*—2,588*

The provision of Rs. 1,000 in the North-West Frontier Province and Rs. 1,000 in the Central Provinces was not utilised as no necessity arose for the payment of passage gratuities to officers retiring on proportionate pensions. Small savings also occurred in the estimates of all the Provinces.

Voted . . .	1,05,900	74,082	—31,818	—7,800	—24,018

The expenditure recorded under this head being of a fluctuating nature, the budget provision based on past actuals proved generally excessive. Owing to the uncertainty of expenditure, it was also not possible to estimate the amount of savings for surrender to Government. Important savings occurred in the estimates of the Accountant General, Central Revenues (Rs. 5,130); Pay and Accounts Officer, Delhi Civil Administration (Rs. 3,385); North-West Frontier Province (Rs. 8,399); Bombay (Rs. 4,091) and the United Provinces (Rs. 6,437). Excesses occurred in Madras (Rs. 2,211) and in Bangalore (Rs. 68) due to fresh sanctions accorded during the year.

D.—Indian Civil Service Family Pensions : O. *68,700* (*a*) S. *—2,700*	*66,000*	*58,874*	*—7,126*	..	*—7,126*

Saving to the extent of Rs. 3,126 occurred in the estimates of the Accountant General, Central Revenues. The balance of the saving occurred in the Central Provinces where the entire provision of Rs. 4,000 remained unutilised.

E.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds : O. *15,500* (*a*) S. *1,000*	*16,500*	*14,520*	*—1,980*	..	*—1,980*

Mainly to savings in Madras (Rs. 1,700) due to unclaimed pensions.

(*a*) Sanctioned on 16th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "45—SUPERANNUATION ALLOWANCES ETC."—*contd.*					
F.—Pensions and Allowances paid in respect of other Provident Funds: Rs. *Non-voted* O. *55,600* (a) S. *4,665*	*60,265*	*57,019*	*—3,246*	..	*—3,246*
Savings occurred mainly in Madras (Rs. 1,369) and in the United Provinces (Rs. 1,159). An excess expenditure of Rs. 2,031 occurred in the estimates of the Accountant General, Central Revenues towards the close of the year.					
Voted	76,050	62,041	—14,009	—8,760	—5.249
The saving is the net result of savings mainly (*i*) in Bombay (Rs. 3,062) and (*ii*) in the accounts of the Audit Officer, Indian Stores Department (Rs. 12,956) partly counterbalanced by excess in the account of the Pay and Accounts Officer, Survey of India (Rs. 1,608).					
In Bombay, the saving of Rs. 3,062 against the original provision of Rs. 6,000 was due partly to vacancies among the non-pensionable establishment of the Currency Note Press and partly to the adjustment for the half year ending 31st March 1929, not having been made in the accounts for 1928-29 as anticipated.					
The saving of Rs. 12,956 in the estimates of the Audit Officer, Indian Stores Department was mainly due to certain posts sanctioned on bonus terms having remained vacant.					
The increased expenditure in the accounts of the Pay and Accounts Officer, Survey of India was incurred on account of new entrants.					
G.—Pensions, etc., under war risk compensation scheme . .	62,817	56,331	—6,486	—3,900	—2,586
Savings occurred in the estimates of almost all the Provinces chiefly in Bombay (Rs. 2,288) and in Assam (Rs. 4,134) due mainly to casualties. These were counterbalanced by an excess of Rs. 797 in Bengal owing to new pensions having been sanctioned with retrospective effect during the closing months of the year.					
I.—Equated Payments of commuted value of pensions charged to Capital:					
I. 1.—Capital:					
Non-voted O. *20,000* (b) S. *2,000*	*22,000*	*21,951*	*—49*	..	*—49*
Voted	2,20,000	2,43,774	+23,774	+24,000	—226
See C. 2 voted in Grant No. 91.					
I. 2.—Interest:					
Non-voted O. *2,28,000* (c) S. *28,232*	*2,56,232*	*2,56,232*	..	..	..

(a) Rs. 4.165 sanctioned on 16th January 1929 and Rs. 500 on 20th March 1929.
(b) Sanctioned on 16th January 1929.
(c) Rs. 28,000 sanctioned on 16th January 1929, and Rs. 232 on 13th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "45—SUPERANNUATION ALLOWANCES ETC."—*contd.*					
J.—*Commuted Value of Pensions Financed from Ordinary Revenue:*					
Non-voted	*1,30,000*	*1,41,561*	*+11,561*	..	*+11,561*

The expenditure represents the amount originally adjusted under Grant No. 91—Sub-head E, but transferred to this head at the close of the year.

Voted	7,50,000	2,18,748	—5,31,252	—2,50,000	—2,81,252

See 'J.—Non-voted'.

K.—Miscellaneous Pensionary Payments	53,433	56,377	+2,944	+7,100	—4,156

The excess is mainly composed of excesses chiefly in Bengal (Rs. 4,282) and in the North-West Frontier Province (Rs. 1,582) counterbalanced by small savings in several Provinces.

New pensions sanctioned during the year account for the excess in Bengal; while the original estimate in the North-West Frontier Province, which was based on past actuals, proved low.

L.—Concession Grants in respect of past contributions and annuities:					
O. .. (a) S. 22,507	*22,507*	*22,506*	*—1*	..	*—1*
PAYMENTS IN ENGLAND—					
M.—Superannuation and Retired Allowances:					
M. 1.—India Office and High Commissioner's Establishments:					
Non-voted O. *7,92,000* (b) S. *3,000*	*7,95,000*	*7,70,827*	*—24,173*	..	*—24,173*
Voted	26,000	19,173	—6,827	+333	—7,160

Saving mainly in contingent provision for lump sum payments on the lines of the Superannuation Act.

M. 2.—High Court Judges:					
O. *2,90,000* (b) S. *—53,000*	*2,37,000*	*2,10,120*	*—26,880*	*—15,000*	*—11,880*

Owing to deaths, payments under this head show an unexpected decrease in 1928-29 the actuals for 1927-28 being Rs. 2,58,627.

	Rs.
(a) sanctioned on 28th April 1928 .	4,267
,, ,, 2nd June 1928 .	3,840
,, ,, 28th June 1928 .	2,400
,, ,, 16th January 1929 .	8,000
,, ,, 29th January 1929 .	4,000
	22,507

(b) Sanctioned on 21st March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "45—SUPERANNUATION ALLOWANCES ETC."—*contd.*					
PAYMENTS IN ENGLAND—*contd.*					
M. 3.—Indian Civil Service : Rs.					
O. *52,15,000* (a) S. *—67,000*	*51,48,000*	*50,11,067*	*—1,36,933*	..	*—1,36,933*

The decrease owing to the provincialisation of new annuities was not sufficiently allowed for, actual payments for the second half of the year showing a decrease of over Rs. 93,333 on those for the first half.

M. 4.—Other Civil Serviees in India :					
Non-voted O. *52,76,000* (a) S. *—1,07,000*	*51,69,000*	*51,25,920*	*—43,080*	..	*—43,080*

Insufficient allowance was made for decreases owing to deaths during the second half of the year.

Voted	24,67,000	25,83,173	+1,16,173	+1,44,126	—27,953

Due to transfer from Provincial Governments of the charge for certain pensions originally paid in India, the charge to Provincial Governments having been at first erroneously continued when the pensions were transferred to England for payment.

N.—Compassionate Allowances :					
Non-voted O. *1,20,000* (a) S. *13,000*	*1,33,000*	*1,20,080*	*—12,920*	..	*—12,920*
Voted	13,000	11,686	—1,314	+2,667	—3,981

A further sum of Rs. 2,667 provided from he Indian portion of the Grant mainly for contingencies, was not utilised.

O.—Gratuities :					
Non-voted. O. *7,000* (a) S. *—7,000*	..	..	..	..	..
Voted	7,000	..	—7,000	+334	—7,334

No gratuities were sanctioned.

P.—Indian Civil Service Family Pensions	*12,00,000*	*12,22,000*	*+22,000*	*+10,000*	*+12,000*

Allowance was made in the grant for an annual increase of Rs. 80,000 in payments, but the actuals exceeded those for the previous year by about Rs. 1,06,667, mainly due to the payment of arrears (about Rs. 14,667) to a pensioner, and to the increase in the number of pensions during the latter half of the year being above the normal.

(a) Sanctioned on 21st March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "45—SUPERANNUATION ALLOWANCES ETC."—*contd.*					
PAYMENTS IN ENGLAND—*contd.*					
Q.—*Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds*	*31,33,000*	*30,02,813*	*—1,30,187*	..	*—1,30,187*

Except in the year 1926-27, the annual decrease in payments averaged about Rs. 26,667, but payments in 1928-29 were about Rs. 1,33,333 less than in 1927-28.

R.—Pensions and Allowances paid in respect of other Provident Funds: Rs. O. *45,67,000* (a) S. *—1,19,000*	*44,48,000*	*43,88,520*	*—59,480*	..	*—59,480*
S.—Miscellaneous Pensionary Payments: *Non-voted* O. *3,35,000* (a) S. *4,24,333*	*7,59,333*	*7,61,293*	*+1,960*	*+5,000*	*—3,040*

The excess is the net result of :—

Secretary of State—

	Rs.
(*i*) Miscellaneous Pensionary payments	—1,440
(*ii*) Pensions of Military and Marine officers in respect of civil employment	—1,867
(*iii*) For rounding	—333
High Commissioner—	
(*iv*) Miscellaneous Pensionary Payments—	
(*a*) Passage Gratuity	+1,880
(*b*) Concession Grants in respect of past contributions to Indian Civil Service Annuities	+3,720
	+1,960

(iv) (*a*) *Passage Gratuity*—Unexpected payments Rs. 1,000 provided by reappropriation. Increase of Rs. 880 compared with the modified grant due to adjustments of charge effected towards the end of March on receipt of pension authorities from India.

(*b*) *Concession Grants.*—Payments during the latter half of the year slightly higher than anticipated.

Voted		*12,787*	*+12,787*	..	*+12,787*

The payment represents pensions regarding which no information was available when the budget was framed. The excess over the grant is partly covered by the reappropriation of Rs. 10,793 from the Indian portion of the grant to the head "Other Civil Services in India" (Sub-head M.-4 voted). The balance of the excess could have been met from savings with the High Commissioner.

(a) Sanctioned on 21st March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "45—SUPERANNUATION ALLOWANCES, ETC."—*contd.*					
PAYMENTS IN ENGLAND—*concld.*					
T.—Pensions of Widows and Families of Officers of the Bengal Pilot Service:					
O. Rs. 60,000 (a) S. —6,000	*54,000*	*50,605*	*—3,395*	..	*—3,395*

Payments below the average of the past three years which was about Rs. 57,333 a year.

U.—Loss or Gain by Exchange.					
Non-voted O. .. (b) S. 60,000	*60,000*	*30,595*	*—29,405*	..	*—29,405*

See Paragraph 41, Chapter III. The Supplementary appropriation of Rs. 60,000 obtained on 16th January 1929, based on the progress of actuals proved excessive due to improvement in the rate.

Voted	..	3,919	+3,919	+8,000	—4,081

See Paragraph 41, Chapter III.

V.—*Deduct.*—Pensionary Charges transferred to Accounts of Commercial Departments:					
V. 1.—Posts and Telegraphs Departments	—59,22,000	—59,22,000	..	..	..
V. 2.—Railway Department .	—1,31,000	—1,26,521	+4,479	+1,900	+2,579

Composed of excesses mainly in Bombay (Rs. 1,508) and in the Punjab (Rs. 1,918) due to reduction in the number of pensions.

V. 3.—Irrigation:					
Non-voted .	*—20,000*	*—32,314*	*—12,314*	..	*—12,314*

The recovery relates to the North-West Frontier Province. The pensionary charges are calculated on a percentage basis with reference to expenditure under head 'Establishment' of the Irrigation Department. The larger deductions as compared with the original appropriation indicate larger expenditure on "Establishments of the Irrigation Department" than anticipated.

Voted . . .	—83,000	—1,07,584	—24,584	—7,000	—17,584

Mainly owing to (*i*) excess recovery of about Rs. 2,000 in the North-West Frontier Province, *See* V.-3 Non-voted; and (*ii*) adjustment of about Rs. 19,000 representing the pensionary charges of the Baluchistan Irrigation Department from 1926-27 to 1928-29 to "Grant No. 22—Irrigation, etc.", after the close of the year under orders of the Controller of Civil Accounts.

(*a*) Sanctioned on 21st March 1929.
(*b*) Sanctioned on 16th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "45—SUPERANNUATION ALLOWANCES ETC."—*concld.*					
V.—*Deduct*—Pensionary Charges, etc.—*concld.*					
V. 4.—Northern India Salt Revenue Department:					
Non-voted .	*—8,700*	*—7,343*	*+1,357*	..	*+1,357*
The smaller recovery was due to the posting of a voted officer as Commissioner, Northern India Salt Revenue Department for a portion of the year.					
Voted . .	—71,000	—71,194	—194	..	—194
Totals — *Non-voted* — *Gross* .	*2,19,01,197*	*2,14,49,454*	*—4,51,743*	..	*—4,51,743*
Non-voted — *Deductions*	*.. —28,700*	*—39,657*	*—10,957*	..	*—10,957*
Non-voted — *Net* .	*2,18,72,497*	*2,14,09,797*	*—4,62,700*	..	*—4,62,700*
Totals — Voted — Gross . .	99,66,000	95,92,516	—3,73,484	+5,100	—3,78,584
Totals — Voted — Deductions	—62,07,000	—62,27,299	—20,299	—5,100	—15,199
Totals — Voted — Net . .	37,59,000	33,65,217	—3,93,783	..	—3,93,783

NOTES.

1. The large saving of Rs. 4,62,700 in the Non-voted expenditure occurred chiefly in England under the following subheads :—

	Rs.
M. 3.—Indian Civil Service	1,36,933
Q.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Fund	1,30,187

2. The large saving of Rs. 5,31,252 under Sub-head "J.—commuted value of Pensions etc." (voted) is mainly responsible for the saving of Rs. 3,93,783 against the total voted grant of Rs. 37,59,000.

GRANT No. 71—STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the STATIONERY AND PRINTING DEPARTMENT.

Major Head and Sub head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—"46.—STATIONERY AND PRINTING."					
Stationery Office and Stores :					
A.—Stationery Office :					
A. 1.—Pay of Officers . .	47,900	55,129	+7,229	+7,229	..
Excess was caused chiefly by the creation of the post of Assistant Controller (Rs. 4,500) and by the transfer of the post of Store Examiner from non-gazetted to gazetted rank (Rs. 2,800).					
A. 2.—Pay of Establishments	2,11,800	2,16,543	+4,743	+4,783	—40
Excess was due to creation of certain temporary posts (Rs. 16,000) and to the appointment of an extra typist in connection with the revision of the Hand Book of Government of India Press (Rs. 1,122), partly counterbalanced by non-utilisation of the provision for leave salary (Rs. 5,000), and other casualties in the permanent establishment (Rs. 7,000).					
A. 3.—Allowances, Honoraria, etc. :					
Non-voted O. 4,500 (a) S. —4,216	*284*	..	—*284*	—*284*	..
The cost of passage was adjusted under the voted head owing to change of classification.					
Voted . . .	11,100	11,633	+533	+550	—17
Excess of Rs. 3,550 due to the causes mentioned under "A. 3. Non-voted" counterbalanced by smaller expenditure on tour (Rs. 3,017) in the Headquarters Establishment accounts for the excess.					
A. 4.—Customs Duty on Stores	1,30,000	84,774	—45,226	—39,500	—5,726
Stores arrived after the close of the year.					
A. 5.—Other Supplies and Services . . .	74,000	1,00,634	+26,634	+26,790	—156
General expansion of work involving larger expenditure on packing cases (Rs. 13,000) and increased activities of the Shipping and Clearing Section (Rs. 13,000) are mainly responsible for the excess.					
A. 6.—Contingencies . .	43,300	37,438	—5,862	—5,706	—156
Smaller expenditure was incurred on (*i*) transportation charges for typewriters (Rs. 2,500), (*ii*) purchase of medical equipment and furniture (Rs. 2,390), and the balance under "Postage and office expenses and Miscellaneous".					

(*a*) Sanctioned on 20th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—" 46.—STATIONERY AND PRINTING "—*contd.*					
A.—Stationery Office—*concld.*					
A. 7.—Establishment Charges recovered from other Governments, Departments, etc.	—200	..	+200	+200	..
The medical establishment was not entertained in the Stationery Office during the year.					
B.—Stationery Stores :					
B. 1.—Purchases in India :					
B. 1 (1).—Paper Rs. O. 30,00,000 (a) S. 60,000	30,60,000	41,82,895	+11,22,895	+11,25,622	—2,727
Excess was chiefly due to larger purchases having to be made for the special requirements of State Railways. (*See* Note.)					
B. 1. (2).—Typewriters, Office Machinery and Accessories . . .	3,00,000	3,00,058	+58	..	+58
B. 1 (3).—Other Stores .	11,00,000	14,99,005	+3,99,005	+4,00,000	—995
See B. 1. (1).					
B. 1. (4).—Customs Duty on Stores	..	14,137	+14,137	+14,137	..
Excess was due to the corresponding provision being included in A. 5.					
B. 1. (5).—Other Supplies and Services . . .	..	240	+240	+241	—1
C—Central Printing Office :					
C. 1.—Pay of Officers	24,500	20,342	—4,158	—4,157	—1
Transfer of the permanent Deputy Controller to Calcutta (Rs. 1,458) and non-utilisation of the provision for leave salary made for the Assistant Controller, Printing (Rs. 2,700) explain the saving.					
C. 2.—Pay of Establishments .	53,200	49,932	—3,268	—3,074	—194
Certain permanent men were transferred (Rs. 2,025) and less leave was granted to the staff (Rs. 1,243) than was anticipated.					
C. 3.—Allowances and Contingencies	14,700	18,077	+3,377	+3,413	—36
Mainly due to the (*i*) payment of travelling allowance on transfer and tour to certain officers (Rs. 1,164) which was not originally anticipated, (*ii*) payment, chiefly of Delhi conveyance allowance and house rent allowance to such members of the migratory portion of the office who could not be provided with quarters in New Delhi (Rs. 917) and (*iii*) overhauling charges of motor vans (Rs. 910).					
C. 4.—Outside Printing (including Lithography) . .	11,500	4,153	—7,347	—3,873	—3,474
Owing chiefly to less work given out for outside printing.					

(a) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—" 46.—STATIONERY AND PRINTING "—*contd.*					
D.—Central Forms Stores :					
D. 1.—Pay of Officers . .	12,200	12,486	+286	+286	..
Due to increment of pay.					
D. 2.—Pay of Establishments	1,08,600	1,06,738	—1,862	—1,754	—108
D. 3.—Payments for Printing Forms by Contract .	4,12,000	3,99,393	—12,607	—12,605	—2
Represents smaller outturn of work by contractors.					
D. 4.—Expenditure on Forms Press (Temporary) .	54,000	43,467	—10,533	—10,307	—226
Smaller earnings of the est blishment employed on piece work mainly account for the saving.					
D. 5.—Postage and Telegram charges . . .	42,000	38,000	—4,000	—4,000	..
Fewer consignments were sent by post than estimated.					
D. 6.—Other Supplies and Services	2,700	903	—1,797	—1,699	—98
The absence of any charges (Rs. 1,500) in connection with shipment of stores to Burma and other overseas places, the work having been done by the Central Stationery Office chiefly accounts for the saving.					
D. 7.—Allowances and Contingencies . . .	32,800	30,759	—2,041	—1,400	—641
Due to economy in contingent expenditure.					
E.—Central Publication Branch :					
E. 1.—Pay of Officers . .	10,200	9,888	—312	—307	—5
E. 2.—Pay of Establishments	74,200	74,586	+386	+440	—54
E. 3.—Allowances, Honoraria, etc	..	486	+486	+442	+44
Represents travelling allowance of the Manager and staff on transfer.					
E. 4.—Postage and Packing Charges . . .	1,00,000	1,24,916	+24,916	+25,000	—84
Increase in despatch of packets by post, specially for the Army Department, contributed to the excess.					
E. 5.—Supplies and Services .	5,04,000	1,58,322	- 3,45,678	—8,850	—3,36,828
Over-estimating of the manufacturing cost of publications of non-paying Departments (Rs. 3,36,000) and less commission paid on advertisement owing to the decrease in the rate of commission and adverse trade conditions account for the saving. The charge for the manufacturing cost of publications was for the first time included in the budget of this Branch but no accurate estimate of the charge could be framed by the Department in the absence of any definite data.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—" 46.—STATIONERY AND PRINTING "—*contd.*					
E.—Central Publication Branch—*concld.*					
E. 6.—Contingencies . . .	33,000	47,150	+14,150	+14,150	..
Due to cost of printing, stationery and forms supplied having been charged for the first time against the Branch as a Commercial Department.					
E. 7.—Establishment Charges paid to other Governments, Departments, etc.	200	..	—200	..	—200
No establishment was entertained during the year.					
GOVERNMENT OF INDIA PRESS, CALCUTTA.					
F.—Press :					
F. 1.—Pay of Officers . .	*15,700*	*15,605*	*—95*	*—94*	*—1*
F. 2.—Pay of Establishments :					
F. 2 (1).—Operatives . .	3,82,900	3,56,444	—26,456	—26,100	—356
Saving was due chiefly to less earnings by piece-workers than anticipated.					
F. 2 (2).—Branch Supervision	56,800	55,318	—1,482	—1,485	+3
F. 2 (3).—Auxiliary . .	39,300	49,610	+10,310	+12,000	—1,690
New leave rules granting the benefit of leave on average pay to the permanent superior piece-workers which was not previously admissible is mainly responsible for the excess.					
F. 2 (4).—Readers . .	1,12,300	1,07,543	—4,757	—4,700	—57
Saving was chiefly due to unfilled vacancies.					
F. 2 (5).—Standing Formes	1,300	1,102	—198	—170	—28
F. 2 (6).—Other Establishments . . .	99,200	87,680	—11,520	—11,427	—93
The inclusion of the provision for revision of pay of salaried industrial employees mainly accounts for the saving.					
F. 3.—Allowances, Honoraria, etc. :					
Non-voted . . .	*2,700*	*743*	*—1,957*	*—350*	*—1,607*
Part utilisation of the provision for cost of passages chiefly caused the saving. The remaining saving was reported to the Controller for surrender by the middle of March 1929, when it was too late to surrender the amount to the Government of India.					
Voted . . .	21,100	28,921	+7,821	+7,986	—165
Increased allowances paid to men for overtime work owing to rush of work (about Rs. 7,000) and adjustment of an arrear claim for passages (Rs. 1,000) under the Superior Services Rules 1924 account for the excess.					
F. 4.—Contingencies . .	18,600	16,888	—1,712	..	—1,712
Decrease in postage and telegram charges is mainly responsible for the saving.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—" 46.—STATIONERY AND PRINTING "—*contd.*					
F. Press—*concld.*					
F. 5.—Supplies and Services .	50,700	65,431	+14,731	+15,000	—269
Increased expenditure on outside printing of blocks, charts, maps chiefly accounts for the excess.					
F. 6.—Stores (including expenditure in England at prevailing rate of Exchange) . . .	24,300	24,714	+414	+1,500	—1,086
Excess was due to increase in the consumption of stores owing to rush and pressure of work in the Press.					
F. 7.—Provision for Depreciation—for payment into Depreciation Fund .	2,21,200	1,85,282	—35,918	—35,873	—45
Saving was due to over estimating by the Press of the actual depreciation of the plant, machinery and furniture in use in the Press.					
F. 8.—Renewals and Replacements from Depreciation Fund, (including expenditure in England at the prevailing rate of Exchange) . . .	53,000	52,772	—228	..	—228
F. 9.—*Deduct*—Amount transferred from Depreciation Fund	—53,000	—55,525	— 2,525	..	—2,525
Absence of any provision for the renewals done at the type-foundry and mechanical section of the Press (Rs. 2,753) for which the cost was recovered from the Depreciation Fund accounts for the saving.					
F. 10.—Additions to Plant and Machinery . . .	..	31,498	+31,498	+31,660	—162
Purchase of two monotype composition casters and one Skeleton machine with accessories found necessary during the year, for which no provision existed, accounts for the excess.					
G.—Mechanical Section :					
G. 1.—Pay of Establishments : G. 1 (1).—Operatives .	4,300	4,506	+206	+210	—4
Entertainment of a larger temporary establishment is responsible for the excess.					
G. 1 (2).—Branch Supervision	2,700	2,688	—12	—10	—2
G. 1 (3).—Auxiliary . .	1,600	1,597	—3	..	—3
G. 1 (4).—Other Establishments . . .	800	847	+47	+47	..
H.—Type-foundry Section :					
Pay of Establishments—Operatives	1,800	1,739	—61	—50	—11

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—"46.—STATIONERY AND PRINTING"—*contd.*					
GOVERNMENT OF INDIA PRESS, DELHI.					
I.—Press:					
I. 1.—Pay Officers . .	*9,600*	*10,431*	*+831*	*+831*	—
The scale of pay of the Manager was revised.					
I. 2.—Pay of Establishments:					
I. 2. (1).—Operatives. .	1,64,500	1,36,702	—27,798	—28,300	+502
Owing mainly to (*i*) the introduction of new piece rates and revised classification rates from 1st July 1928 instead of from 1st April 1928 as budgeted for (Rs. 4,000). (*ii*) less earning of piece workers (Rs. 19,900) and (*iii*) less outturn of operators (Rs. 2,220).					
I. 2. (2).—Branch Supervision	18,800	18,444	—356	..	—356
I. 2. (3).—Auxiliary . . .	21,100	19,965	—1,135	..	—1,135
Leave granted to the staff without allowance mainly accounts for the saving.					
I. 2 (4).—Readers . .	50,800	44,644	—6,156	—3,090	—3.066
Due to (*i*) retirement and casualties (Rs. 1,000) (*ii*) number of posts remaining vacant during a part of the year (Rs. 4,000) and (*iii*) grant of leave on half average pay and without allowance (Rs. 1,156).					
I. 2 (5).—Standing Formes.	800	852	+52	+52	..
More leave was granted than was originally estimated.					
I. 2 (6).—Other Establishments . . .	45,600	37,764	—7,836	..	—7,836
Mainly due to less fluctuating staff engaged during the busy season (Rs. 6,530).					
I. 3.—Allowances, Honoraria, etc.:					
Non-voted . . .	*500*	*11*	*—489*	*—450*	*—39*
Due to less touring.					
Voted . . .	13,800	15,631	+1,831	+2,133	—302
More overtime allowance was paid on account of execution of emergent printing work.					
I. 4.—Contingencies . .	23,700	15,658	—8,042	—4,016	—4,026
Due to decrease in the number of articles despatched by post (Rs. 6,173) and economy (Rs. 1,869).					
I. 5.—Additions to Plant and Machinery (including expenditure in England at the prevailing rate of Exchange) . .	1,000	1,673	+673	+700	—27
Due to the purchase of an air compressor for the Monotype installation.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—"46.—STATIONERY AND PRINTING"—*contd.*					
GOVERNMENT OF INDIA PRESS, DELHI—*concld.*					
I. Press—*concld.*					
I. 6.—Supplies and Services .	38,000	31,996	—6,004	—8,070	+2,066
Less consumption of electric energy (Rs. 5,333) and less expenditure on purchase of spare parts (Rs. 1,299) mainly account for the saving.					
I. 7.—Stores (including expenditure in England at the prevailing rate of Exchange) . . .	6,000	6,660	+660	+700	—40
More raw materials were purchased than was originally estimated for.					
I. 8.—Provision for Depreciation—for payment into Depreciation Fund . .	60,000	1,20,518	+60,518	+60,853	—335
The procedure for the calculation of receipts of the Depreciation Fund was revised.					
I. 9.—Renewals and Replacements from Depreciation Fund, including expenditure in England (at the prevailing rate of Exchange) . . .	10,000	368	—9,632	+5,800	—15,432
Renewals required were less than anticipated.					
I. 10.—*Deduct*—Amount transferred from Depreciation Fund	—10,000	—10,261	—261	—5,800	+5,539
Due to a larger transfer from the Depreciation Fund to meet the cost of renewals done at the Type Foundry and Mechanical Branches of the Press.					
I. 11.—*Deduct*—Probable Savings	—16,000	..	+16,000	..	+16,000
J.—Mechanical Section :					
J. 1.—Pay of Establishments .					
J. 1 (1).—Operatives . .	2,200	1,966	—234	...	—234
J. 1 (2).—Auxiliary . .	1,000	1,069	+69	+69	..
The pay of the electric mistry was revised.					
K.—Type Foundry Section :					
K. 1.—Pay of Establishments :					
K. 1 (1).—Operatives .	1,100	1,033	—67	...	—67
L.—Private Secretary to His Excellency the Viceroy's Press :					
L. 1.—Pay of Establishments	46,100	46,051	—49	—64	+15
L. 2.—Other Charges . .	7,800	8,067	+267	+1,685	—1,418
Due to the payment of house-rent and hire of furniture to the employees of the Pres who were not provided with Government quarters at Old Delhi.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—"46.—STATIONERY AND PRINTING"—*contd.*					
GOVERNMENT OF INDIA PRESS, ALIGARH.					
M—Press :					
M. 1.—Pay of Officers . .	11,200	10,764	—436	—430	—6
M. 2.—Pay of Establishments :					
M. 2 (1).—Operatives .	72,500	57,207	—15,293	—8,495	—6,798
M. 2 (2).—Branch Supervision . . .	5,800	5,207	—593	..	—593
M. 2 (3).—Auxiliary . .	7,600	6,698	—902	..	—902
M. 2 (4).—Readers . .	3,900	3,530	—370	..	—370
M. 2 (5)—Standing Formes	500	451	—49	..	—49
M. 2 (6).—Other Establishments . . .	72,900	65,377	—7,523	..	—7,523

The savings under the sub-heads M 2(1) to M2 (6) were mainly due to (*i*); the fact that some posts remained vacant owing to non-availability of suitable and trained workmen (Rs. 4,344); (*ii*) less pay than the full sanctioned pay of the posts being granted to certain employees in the beginning of their employment (Rs. 3,363); (*iii*) less earnings of piece workers (Rs. 6,1[illegible]) (*iv*) less rate of pay drawn by officiating Assistant Manager (Rs. 2,963) and (*v*) less expenditure on leave salary (Rs. 6,268).

M. 3.—Allowances . .	2,100	6,051	+3,951	+4,169	—218

Due to the payment of passage money of the Manager and his family, provision for which was not originally made as at the time when the budgets were framed it was not certain whether he would go on leave out of India.

M. 4.—Contingencies .	10,600	6,810	—3,790	..	—3,790

Smaller charges were incurred on repairs to plant and machinery during the year.

M. 5.—Additions to Plant and Machinery including expenditure in England (at the prevailing rate of Exchange) . . .	4,000	1,987	—2,013	—1,551	—462

The provision made for the purchase of new types, etc., was not utilised as the manufacturers were unable to supply the requisite types.

M. 6.—Supplies and Services .	66,000	22,698	—43,302	—40,950	—2,352

The charges on account of railway freights on the supplies of paper indented for from the Stationery Office and various paper mills were comparatively small during the year.

M. 7.—Stores (including expenditure in England at the prevailing rate of Exchange) . . .	25,000	17,229	—7,771	—7,600	—171

Due to economy.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "46 STATIONERY AND PRINTING"—*contd.*					
GOVERNMENT OF INDIA PRESS, ALIGARH—*concld.*					
M. Press—*concld.*					
M. 8.—Provision for Depreciation—for payment into Depreciation Fund .	43,900	79,595	+35,695	+35,652	+43
Due to the introduction of the new system of calculation of the amount of depreciation creditable to the Depreciation Fund in all the Presses on the instructions from the Examiner, Government Press Accounts.					
M. 9.—Renewals and Replacements from Depreciation Fund, including expenditure in England (at the prevailing rate of Exchange) . . .	10,000	3,080	—6,920	—6,000	—920
Owing mainly to the non-utilisation of the provision made for the purchase of Hand Presses. The remaining saving of Rs. 920 was due to overestimating the cost of certain articles as actual prices were not available at the time of budgeting.					
M. 10.—*Deduct.*—Amount transferred from Depreciation Fund	—10,000	—3,080	+6,920	+6,000	+920
See M. 9.					
M. 11.—Works . . .	..	13,512	+13,512	+12,930	+582
Mainly due to expenditure incurred on the Fire Protection Scheme (Rs. 12,032) and on some minor constructions (Rs. 880).					
No provision was originally made as it was not known that the Public Works Department would not be able to utilise the amount allotted for the works in 1927-28. The remaining excess could not be covered as the debit from the Public Works Department could not be anticipated.					
M. 12.—*Deduct*—Probable Savings	—20,000	..	+20,000	..	+20,000
N.—Mechanical Section:					
N. 1.—Pay of Establishments:					
N. 1 (1).—Operatives .	4,200	3,144	—1,056	..	—1,056
Appointment of men on lower pay in vacancies due to casualties accounts for the saving.					
N. 1 (2).—Branch Supervision	3,500	3,226	—274	..	—274
N. 1 (3).—Auxiliary . .	5,900	5,323	—577	..	—577
Some posts remained vacant.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "46 STATIONERY AND PRINTING"—*contd.*					
GOVERNMENT OF INDIA PRESS, SIMLA.					
O.—Press :					
O. 1.—Pay of Officers :					
Non-voted . . .	..	*347*	*+347*	*+347*	..
Arrear pay of the Manager.					
Voted . . .	12,800	12,744	—56	—50	—6
O. 2.—Pay of Establishments :					
O. 2 (1).—Operatives .	1,17,800	1,09,891	—7,909	—7,907	—2
O. 2 (2).—Branch Supervision . . .	16,300	13,897	—2,403	—2,402	—1
O. 2 (3).—Auxiliary . .	12,400	11,055	—1,345	—1,345	..
O. 2 (4).—Readers . .	60,700	52,381	—8,319	—8,319	..
O. 2 (5).—Standing Formes	6,800	6,527	—273	—272	—1
O. 2 (6).—Other Establishments . . .	42,100	40,425	—1,675	—1,674	—1

The savings under the Sub-heads O.-2. (1) to O.-2. (6) were chiefly due to vacancies (Rs. 14,082), casualties (Rs. 1,000) appointment of new men on minimum pay (Rs. 2,000) and fluctuation of pay of Lino operators based on outturn (Rs. 1,200).

O. 3.—Allowances . .	35,100	34,718	—382	—382	..

The amounts provided for medical treatment of British Officers of Superior Civil Services (Rs. 100) and winter allowance (Rs. 282) were not utilised.

O. 4.—Contingencies . .	11,900	13,298	+1,398	+1,440	—42

Chiefly due to the expenditure on account of payment of municipal tax on the Press buildings, provision for which could not originally be made because it was not charged in 1927-28.

O. 5.—Additions to Plant and Machinery including expenditure in England. (at the prevailing rate of Exchange) . . .	3,000	1,702	—1,298	—1,298	..
Expenditure was postponed.					
O. 6.—Supplies and Services .	25,500	34,268	+8,768	+8,758	+10

More expenditure was incurred on railway freight, and Octroi duty (Rs. 3,921, spare parts (Rs. 1,062) and outside printing (Rs. 3,785).

O. 7.—Stores (including expenditure in England at the prevailing rate of Exchange) . . .	10,500	10,325	—175	+935	—1,110

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "46 STATIONERY AND PRINTING"—*contd.*					
GOVERNMENT OF INDIA PRESS, SIMLA. *concld.*					
O.—Press—*concld.*					
O. 8.—Provision for Depreciation Fund . . .	36,500	64,523	+28,023	+27,717	+306
The procedure for the calculation of receipts of the Depreciation Fund was revised.					
O. 9.—Renewals and Replacements from Depreciation Fund including expenditure in England (at the prevailing rate of Exchange) . . .	10,000	119	—9,881	—9,880	—1
Due to the postponement of replacements.					
O. 10.—*Deduct*—Amount transferred from Depreciation Fund	—10,000	—119	+9,881	+9,880	+1
See "O. 9".					
P.—Mechanical Section:					
Pay of Estblishments—Auxiliary	6,400	6,555	+155	+155	..
Payment of leave salary not contemplated in the original estimates accounts for the excess.					
Q.—Printing Presses—Minor Provinces or Political Agencies:					
NORTH-WEST FRONTIER PROVINCE:					
Q. 1.—Government Presses:					
Q. 1 (1).—Gross Charges:					
Q. 1 (1) (*a*).—Pay of Officers	6,600	5,884	—716	..	—716
Due chiefly to non-utilisation of the allotment for leave salary in full.					
Q. 1 (1) (*b*).—Pay of Establishments .	38,800	40,426	+1,626	+1,855	—229
Mainly due to increase in the wages of establishment on account of rise in their normal working hours.					
Q. 1 (1) (*c*).—Other Charges	25,900	33,463	+7,563	+7,367	+196
Due to increased activities of the Secretariat Press.					
Q. 1 (2).—Cost of Convict labour supplied to Jail Presses . . .	14,000	14,500	+500	+500	..

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "46 STATIONERY AND PRINTING"—*contd.*					
Q.—Printing Presses—Minor Provinces or Political Agencies—*contd.*					
NORTH-WEST FRONTIER PROVICE—*concld.*					
Q. 1. Government Presses—*concld.*					
Q. 1 (3).—Provision for Depreciation Fund .	4,300	6,605	+2,305	+3,363	—1,058
Due to an excess of Rs. 2,640 under the Secretariat Press counterbalanced by the saving of Rs. 335 under the Jail Press. The excess under the former was due to the introduction of the revised rules issued by the Government of India with regard to the calculation of depreciation on plant, etc.					
Q. 1 (4).—Renewal and Replacement from Depreciation Fund . .	4,000	2,430	—1,570	..	—1,570
Due mainly to non-replacement in Jail Press of condemned plant, machinery and furniture to the extent anticipated when budget was framed.					
Q. 1 (5).—Amount transferred from Depreciation Fund . .	—4,000	—2,430	+1,570	..	+1,570
	See Q 1 (4)				
Q. 3.—Lithography . .	400	..	—400	—400	..
Due to free printing done at the Jail Press.					
OTHER PRESSES :					
Q. 5.—Residency and Agency Press :					
Q. 5 (1).—Pay of Establishments . . .	26,400	24,860	—1,540	—1,235	—305
Due mainly to non-utilisation of the provision of Rs. 1,000 in the Hyderabad Residency Press.					
Q. 5 (2).—Other Charges .	7,800	7,094	—706	—202	—504
Q. 5 (3).—*Deduct*—Establishment Charges recovered from other Governments. Departments, etc. . . .	—8,000	—10,029	—2,029	..	—2,029
Due to larger recoveries in the last quarter of 1928-29 on account of the supply of certain printed forms for 1929-30 to the Commissioner of Coorg on a special requisition from him which was quite unexpected.					
Q. 6.—Jail Press (Delhi). .	1,000	87	—913	—900	—13
Less purchase of raw materials accounts for the saving.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "46 STATIONERY AND PRINTING"—*contd.*					
R.—Charges paid to Provincial Governments for printing works done at their Presses:					
R. 1.—Bombay . . .	1,04,400	65,131	—39,269	—14,400	—24,869
Less printing work was done by the Provincial Government Presses for officers of the Central Government than was anticipated and the grant, which was based on past actuals, therefore proved high.					
R. 2.—Bengal. . . .	17,000	2,103	—14,897	—9,500	—5,397
Due to smaller claims than was originally provided for.					
R. 3.—Burma . . .	55,000	48,675	—6,325	..	—6,325
Less work was done for the Accounts and Customs Offices.					
R. 4.—Other Provinces . .	37,800	40,992	+3,192	+6,982	—3,790

Made up of excesses in Madras (Rs. 1,167), in the Punjab (Rs. 1,741), in the United Provinces (Rs. 1.759), in Bihar and Orissa (Rs. 573), and of savings in the Central Provinces (Rs. 1.420) and in Assam (Rs. 628).

The excess in Madras was due to more printing work; the excess was further enhanced to Rs. 4,167 owing to the inadvertent surrender of Rs. 3,000 during the year of the provision made for the printing of certain priced publications of the non-paying departments of the Government of India, under the belief, that such cost would be accounted for against the allotment for the Central Publication Branch, Calcutta.

In the Punjab the excess was caused by increased printing work, especially in the last quarter of the year.

In the United Provinces the excess was due to adjustment of the cost of certain forms supplied by the United Provinces Government Press to the Inspector General, Railway Police, Rajputana; a re-appropriation of Rs. 5,882 sanctioned for the purpose in February remained unutilised to the extent of Rs. 4,123 due mainly to the non-receipt of debit for printing the Provincial Appropriation Report within the year (Rs. 1,386) and less expenditure than anticipated in the original estimate for the Chief Accounting Officer (Rs. 2,737).

In Bihar and Orissa the excess was due mainly to binding work; the original provision of Rs. 3,000 was increased to Rs. 6,000 by re-appropriation sanctioned on 25th February 1929 mainly to meet the cost of Appropriation Accounts and Report thereon for the year 1926-27 and 1927-28, but the cost of the Report had to be met from contingencies under Grant No. 42 Audit under the orders of the Controller of Civil Accounts.

The saving of Rs. 1,420 against grant of Rs. 2,000 in the Central Provinces was due to less work having been done at Provincial Government Presses; as the expenditure is of a fluctuating nature the savings, it is stated, could not be anticipated and surrendered.

In Assam an expenditure of Rs. 372 was incurred against the provision of Rs. 1,000. The expenditure represents half the cost of printing the "Appropriation Accounts of the Government of Assam and the Report of the Comptroller thereon", the other half having been borne by the Provincial Government.

S.—Charges paid to Provincial Governments for Stationery received from their Stores . . .	800	3,247	+2,447	+2,700	—253

The expenditure was incurred in Bombay and was due mainly to unanticipated adjustment of half the cost of the Stationery supplied to the Political Department of the Bombay Government during 1927-28 and 1928-29.

The provision of Rs. 200 in the United Provinces remained unutilised as the stationery from the Central Stationery Stores, Calcutta, was supplied free to the Registrar, Joint Stock Companies, United Provinces.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "46 Stationery and Printing"—*contd.*					
T.—Expenditure in England (High Commissioner):					
T. 4.—Stationery and Printing Stores supplied from England:	—				
T. 4 (1).—Paper . .	1,07,000	1,42,360	+35,360	+40,333	—4,973
Increase in indents.					
T. 4 (2).—Printing Stores .	53,000	3,627	—49,373	—50,333	+960
Fewer indents.					
T. 4 (3).—Other Stores .	7,60,000	2,67,520	—4,92,480	—4,93,000	+520
Savings due to fewer indents (about Rs. 3,73,333) and liabilities carried forward (about Rs. 1,20,000).					
T. 5.—Plant and Machinery supplied from England .	..	8,120	+8,120	+9,000	—880
Indents not forecasted.					
U.—Loss or Gain by Exchange .	..	700	+700	..	+700
See Paragraph 41, Chapter III.					
V.—*Deduct.*—Recoveries:					
V. 3.—Cost of Printing work done (including Stationery Stores):					
V. 3 (1).—Posts and Telegraphs . . .	—22,00,000	—26,63,136	—4,63,136	—60,000	—4,03,136
Due mainly to increased printing work.					
V. 3 (2).—Railways (Bengal Nagpur Railway and Offices of the Railway Board and the Accountant General, Railways)	—1,10,000	—10,04,085	—8,94,085	—10,35,000	+1,40,915
Includes a recovery of Rs. 8,79,415 from the State Railways for which no provision was made in the estimates as the question of the treatment of recoveries from State Railways as deduction from expenditure was decided in November 1928. A sum of Rs. 10,35,000 was provided by re-appropriation on 23rd March 1929, but owing to less supplies being made to the State Railways the actual recovery fell short by Rs. 1,55,585. The amount of Rs. 10,35,000 was withdrawn to cover excesses under other heads in the Stationery and Printing Grant [Sub-heads B. 1. (1) and B 1 (3)].					
V. 3 (3).—Military Department . . .	—16,20,000	—13,05,708	+3,14,292	..	+3,14,292
Due to less printing and binding work done for the Military Department than was anticipated at the time of framing the estimates (Rs. 3,69,000) owing to several publications being entrusted to private presses by the Army Authorities, partly counterbalanced by increased supplies of stationery (Rs. 55,000) to the Army.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess +, Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "46 STATIONERY AND PRINTING"—*concld.*					
V.—*Deduct* Recoveries—*concld.*					
V. 3. (4).—Other Central Departments . .	—19,500	—44,743	—25,243	—7,502	—17,741

The recovery includes Rs. 1,301 for the Security Printing Press and Rs. 16,174 for the Central Publication Branch which were not provided for in the estimates. Also excess recovery of Rs. 6,647 was made from the Opium Department than budgeted for owing mainly to increased printing work done for the Department.

No provision could be made for the Security Printing Press as it was declared a commercial undertaking in May 1928 after the budget was passed.

The decision to charge the Central Publication Branch for stationery supplied to and Office printing work (other than publications) done for it was also arrived at after the budget estimates were passed.

V. 4.—Manufacturing cost of priced publications of non-paying departments recoverable from the Central Publication Branch	—4,75,000	—1,17,945	+3,57,055	..	+3,57,055

Due to reduction in publications printed for the Central Pubication Branch and less adjustments made than were anticipated at the time of framing the estimate which was based on the actuals of previous year.

Totals	*Non-voted* . . .	*28,784*	*27,137*	*—1,647*	..	*—1,647*
	Voted — Gross .	1,00,57,500	1,06,67,866	+6,10,366	+10,38,422	—4,28,056
	Voted — Deductions	—45,19,500	—52,17,061	—6,97,561	—10,92,422	+3,94,861
	Voted — Net . .	55,38,000	54,50,805	—87,195	—54,000	—33,195

NOTE.

Sub-head B 1 (1).—The additional grant of Rs. 60,000 obtained from the Legislative Assembly on 18th February 1929 was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department out of the Reserve at their disposal (*see* list appended to Grant No. 72 Miscellaneous—Sub-head L.)

ACCOUNT of the Depreciation Fund of the Government of India Press, Calcutta, for 1928-29.

CREDIT.	Rs.	DEBIT.	Rs.
Opening balance . . .	4,77,203	By replacement of Dead Stock	55,525(c)
Credit on account of Depreciation for 1927-28	91,817		
Credit on account of Depreciation for 1928-29	85,350 (a)		
Book value of plants disposed of up to October 1928 . .	6,092 (b)		
Unadjusted balance of book value of plants, etc., disposed of during 1927-28 . . .	2,023	Closing balance . . .	6,06,960
Total .	6,62,485	Total .	6,62,485

(a) As the actual book value amounts to Rs. 83,047, the difference of Rs. 2,303 will be deducted during 1929-30.

(b) As the actual book value amounts to Rs. 6,514, the difference of Rs. 422 will be adjusted during 1929-30.

(c) As the actual book value amounts to Rs. 55,777, *the difference of Rs. 252 will be adjusted during 1929-30.

Certified that the figures in the Statement agree with the Press Books. The difference referred to above should be adjusted in the accounts of the next year.

H. DEY,

for Examiner,

Government Press Accounts.

	Rs.
* Foundry	2,912
* Mechanical	80
* Replacements	52,785
	55,777

The above figures agree with those shown in the accounts compiled by the Pay and Accounts Officer.

T. S. SUBRAMANYA IYER,

Audit Officer,

Survey and Miscellaneous.

A. N. GREEN,

Pay and Accounts Officer,

Miscellaneous Central Departments.

ACCOUNT of the Depreciation Fund of the Government of India Press, Delhi, for 1928-29.

CREDIT.	Rs.	DEBIT.	Rs.
Opening Balance . . .	1,05,022	By Mechanical Branch . .	..
Credit on account of depreciation for 1927-28	43,767	By Foundry	9,834(c)
		By Replacement . . .	368
Credit on account of depreciation for 1928-29	37,012(a)	Less debited in 1927 28 account	29
Unadjusted balance of book value of plant, etc., disposed of during 1926-27 . . .	11,609	Amount erroneously debited .	60(d)
		Closing Balance . . .	2,15,279
Unadjusted balance of book value of plant, etc., disposed of during 1927-28 . . .	14,179		
Book value of plant, etc., disposed of during the period from 1st April 1928 to 31st October 1928	13,951(b)		
Excess debited in 1927-28 account	30		
Total .	2,25,570	Total .	2,25,570

(a) The actual amount for 1928-29 is Rs. 42,143. The balance of Rs. 5,131 will be adjusted in accounts for 1929-30.

(b) The actual amount is Rs. 9,818. The excess of Rs. 4,133 will be adjusted in the accounts for 1929-30.

(c) The actual amount for 1928-29 comes to Rs. 9,805. The balance of Rs. 29 will be adjusted in the accounts for 1929-30.

(d) The excess will be adjusted in the accounts for 1929-30.

T. CARTER,

Manager, Government of India Press,

Delhi.

O. S. PEREIRA,

Assistant Pay and Accounts Officer,

New Delhi.

Verified.

S. RATNAM,

Assistant Accountant General, Delhi Experiments.

T. S. IYER,

Examiner, Government Press Accounts.

13th January 1930.

Account of the Depreciation Fund of the Government of India Press, Aligarh, for 1928-29.

Credit.	Rs.	Debit.	Rs.
To opening balance . . .	80,596	By Mechanical Branch . .	..
Credit on account of depreciation for the year 1928-29 . .	79,371	By Stereo Branch . . .	..
		By Replacement of Dead Stock	3,080
Book value of plant disposed of during 1928-29 . . .	223	Closing balance . . .	1,57,110
Total .	1,60,190	Total .	1,60,190

S. ALLAH BUKHSH,

Offg. Manager, Government of India Press, Aligarh.

CHUNNILAL,

Accountant.

Certified that the figures in the statement agree with the Press books.

T. S. IYER,

Examiner, Government Press Accounts.

9th January 1930.

The figures shown in the accounts have been verified.

O. S. PEREIRA.

Assistant Pay and Accounts Officer, Secretariat, New Delhi.

S. RATNAM,

Assistant Accountant General, Delhi Experiments.

ACCOUNT of the Depreciation Fund of the Government of India Press, Simla, for 1928-29.

CREDIT.		Rs.	DEBIT.	Rs.
Opening balance on 1st April 1928		97,162	By Mechanical Branch . .	119
Credit during the year 1928-29 on account of Depreciation for the years :—			*Deduct* Book value of Type-Writer and Hand Numbering Machines Credited to Depreciation Fund during the year 1926-27 and 1927-28 .	421
1927-28 . .	Rs. 33,608			
1928-29 . .	Rs. 30,859*			
	64,467	64,467		
Book value of plant, etc. disposed of during the period from 1st April 1928 to 31st October 1928 (excluding the amount for the period from 1st November 1927 to 31st March 1928 which had already been credited during 1927-28) . . .		57	Deduct over credit during 1927-28	20
			Closing Balance . . .	1,61,126
Total .		1,61,686	Total .	1,61,686

*The sum of Rs. 3 has been credited in excess during 1928-29 which will be adjusted in the accounts for 1929-30.

R. W. BRUCE,

Manager, Government of India Press, Simla.

T. S. IYER,

Examiner, Government Press Accounts.

13th November 1929.

Certified that the figures in the statement agree with the books of the Press.

The figures shown in the account have been verified.

O. S. PEREIRA,

Assistant Pay and Accounts Officer,

New Delhi.

Verified.

S. RATNAM,

Assistant Accountant General, Delhi Experiments

Statement showing progress of realisation of value of stores and publications sold and printing work done during the year 1928-29.

	Sale of stationery Stores.	Sale of publications (on payment).*	Printing including cost of Stationery Stores.	Total.
	Rs.	Rs.	Rs.	Rs.
Unrealised balances on 1st April 1928 .	2,58,775	..	3,987	2,62,762
Issues during the year	49,44,627(a)	164	5,81,102	55,25,893
Total .	52,03,402	164	5,85,089	57,88,655
Recoveries made during the year— .				
Cash recoveries treated as "Receipts" .	5,42,205(b)	164	66,062	6,08,431
Book adjustments treated as "*Minus*" expenditure	46,34,102(a)	..	5,07,092	51,41,194
Total .	51,76,307	164	5,73,154	57,49,625
Unrealised balances on 31st March 1929	27,095	..	11,935	39,030

(a) Includes Rs 296 debitable to Home Government.

(b) Excludes Rs. 27,078 recovered in excess for which stationery will be issued during 1929-30.

*This column does not include the figures of the Central Publication Branch, Calcutta, which are not available.

STORE ACCOUNTS OF THE CENTRAL STATIONERY OFFICE CALCUTTA FOR THE YEAR 1928-29.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance	18,14,464	To Government of India Press, Simla	60,739
Purchases during the year—			
(a) Paper	43,92,185	To Government of India Press, Delhi	96,834
(b) Binding Materials	3,59,017	To Government of India Press, Calcutta	5,60,374
(c) Drawing Materials	2,13,403		
(d) Typewriters, etc.	1,67,613	To Government of India Press, Aligarh	4,36,872
(e) Stationery articles	8,64,453	To Forms Press, Calcutta	2,38,258
(f) Other Petty Stores	2,61,213	To Jail Press, Peshawar	33,485
Freight and Packing charges on Imported Stores	28,937	To Contractors for Printing Forms	7,39,453
Landing charges on Imported and Indian Stores	30,525	To Departments under the Government of India—Free	4,98,777
Home and Insurance charges on Imported Stores	11,852	To Departments under the Government of India—Book Adjustment	15,17,447
Customs Duty	2,70,188	To Departments under the Government of India—Payment	2 30,4 7
Receipts from other sources	9,629	To Departments under the Provincial Governments	21,55.789
For balancing the Account	1,259		
		To Departments under the Public bodies	59,366
		Other issues (value of Stores issued for manufacture of stationery articles)	1,83,667
		Losses and writes off	14,042
		Closing Balance on 31st March 1929	15,99,218
Total	84,24,738	Total	84,24,738

D. N. BANERJI,

Head Assistant,
Accounts Branch,
Central Stationery Office,
Calcutta.

C. W. WEAKFORD,

Deputy Controller of Stationery,
Calcutta.

Certified that the figures in the statement agree with the books of the Central Stationery Office, Calcutta.

T. S. IYER,

17th January 1930.

Examiner, Government Press Accounts.

Profit and Loss Account of the Central Stationery Office for the Years 1927-28 and 1928-29.

Details.	Debits. 1927-28.	Debits. 1928-29.
	Rs.	Rs.
Stock on 1st April 1928 (Cost Price)	19,70,734	18,14,464
Purchases—		
Paper	43,31,569	43,92,185
Binding Materials	3,02,158	3,59,017
Drawing Materials	2,52,431	2,13,403
Typewriters Calculating and Other Machines and Accessories	1,96,298	1,67,613
Stationery articles	8,77,926	8,64,453
Other Petty Stores	2,40,687	2,61,213
Freight and Packing, etc., paid in England for for Stores	36,075	28,937
2 per cent. Home charges	7,004	7,901
1 per cent. Insurance charges	3,502	3,951
Customs Duty as adjusted by Pay and Accounts Officer	69,369	84,774
Purchases for the Laboratory	540	2,590
Share of Controller's Pay (30 per cent.)	5,031	7,740
Deputy Controller's Pay	9,767	13,700
Share of Assistant Controller's Pay (75 per cent.)	1,929	3,920

Details.	Credits. 1927-28.	Credits. 1928-29.
	Rs.	Rs.
By issues (at the price fixed for the year).		
To Government of India Press, Simla	62,913	63,776
To Government of India Press, Delhi	84,760	1,01,676
To Government of India Press, Calcutta	6,09,753	5,88,393
To Government of India Press, Aligarh	5,74,302	4,58,716
To Forms Press, Calcutta	2,48,405	2,50,171
To Jail Press, Peshawar	28,332	35,159
To Contractors for Printing forms	5,84,991	7,76,426
To Departments under the Government of of India—Free	4,95,588	5,23,716
To Departments under the Government of India—Book Adjustment	11,55,732	15,94,098
To Departments under the Government of India—Payment	7,37,351	2,41,938
To Departments under the Provincial Governments	21,47,893	22,63,578
To Departments under the Public bodies	57,437	68,569
Other issues (value of stores issued for manufacture)	1,79,209	1,83,667
Sale proceeds of condemned stores	2,722	743

Store Examiner's pay	—	2,742
Share of pension contribution (Officers)	4,182	7,026
Pay of Establishment	1,80,031	2,02,185
Share of pension contribution (Establishment)	45,876	50,546
Contingent expenditure	97,496	1,03,646
Cost of Forms and Stationery	17,868	24,758
Up-keep of the office building	15,206	16,557
Share of Travelling Allowances	5,556	6,347
Percentage of cost of the clearing and shipping Section	8,903	16,508
½ per cent. cost of audit on English and Indian Stores	29,802	29,984
5½ per cent. as interest on Capital outlay and 8 per cent. depreciation on furniture, etc.	1,36,806	1,36,563
Value of deficiencies in stock taking	9,113	7,444
Adjustment of Receipts	8,385	731
Total	88,64,244	88,30,898

Sale of tender forms and receipts from Test fees	1,022	1,246
Recovery of cost of articles lost or destroyed	123	636
Value of excess in stock taking	11,051	8,898
Rebates allowed by Local Mills, etc.	28,412	15,058
Stock on 31st March 1929 (Cost Price)	18,14,464	15,99,218
Writes off of stores lost in transit or damaged and value of adjustment of Issues	28,787	6,598
Commission realised from Railways	..	43,913
Commission realised from the Provincial Governments for plain paper	..	3,362
Loss on the year's working	10,997	1,343
Total	88,64,244	88,30,898

D. N. BANERJI,
Head Assistant, Accounts Branch,
Central Stationery Office, Calcutta.

C. W. WEAKFORD,
Deputy Controller of Stationery,
Calcutta.

Certified that the figures in the statement agree with the books of the Central Stationery Office, Calcutta. The account is prepared in the old form pending receipt of a revised form from the Auditor General.

T. S. IYER,
Examiner, Government Press Accounts.
17th January 1930.

STORE ACCOUNT of the Government of India Forms Press, Calcutta, for the year ending 31st March 1929.

Receipts.	Rs.	Issues.	Rs.
Balance on 1st April, 1928 . .	1,42,669*	Issues to different branches of the Press	1,866
Purchase during the year— Type, etc.	6,590	Issues of paper and binding materials	2,44,632†
Petty Stores . . .	3,193	Issues of packing paper to Forms Store	5,272
Receipts from the Stationery Office	2,48,283	Depreciation for the year .	9,621
		Losses of dead stock (including unserviceable articles disposed)	8,234
		Balance on 31st March 1929 .	1,31,110
Total .	4,00,735	Total .	4,00,735

*Balance on 31st March 1928 .	1,42,805
Deduct amount miscalculated last year in the Dead Stock Ledger	232
	1,42,573
Add amount due to valuation of last year stock balance at enhanced rates . . .	96
	1,42,669

†Includes the cost of office stationery 76

Stock of paper, etc., verified and valued by the Stationery and Stock-Keeper. Figures compiled by the Accounts Branch.

H. F. TROUSDELL,
Deputy Controller, Forms.

Checked with record and found correct.

H. DEY,
for Examiner, Government Press Accounts.

PRO FORMA TRADING ACCOUNT of the Government of India Forms Press, Calcutta, for the years 1927-28 and 1928-29.

Dr.	Amount. 1927-28. Rs.	Amount. 1928-29. Rs.	Cr.	Amount. 1927-28. Rs.	Amount. 1928-29. Rs.
Cash Charges .	37,634	42,441	Cost of printing work done (including stationery and binding materials) for Central Departments free. .	1,43,389	1,19,540
ADJUSTMENTS.			Posts and Telegraphs	3,603	6,104
Mechanical . .	2,892	..	Military Department . .	1,94,601	1,92,928
Stores . . .	2,138	1,866			
Depreciation (Plant, type, etc.) . .	11,227	9,621			
Depreciation on Electric Installation .	1,951	..			
Interest on Capital Expenditure .	15,924	6,426			
Interest on value of Electric Installation . .	540	..			
Up-keep of buildings	715	..			
Interest on buildings, etc. . .	5,899	6,467			
Depreciation on buildings, etc. . .	467	2,706			
Pension, Gratuity and Provident Fund. . .	4,175	2,290			
Stationery, Proof Paper, etc. .	234	1,102			
Audit Charges .	1,330	1,518			
Cost of paper and binding materials	2,56,328	2,44,135			
Less debited against Posts and Telegraphs . .	140	..			
Less Re. 1, added for rounding depreciation figures. .	—1	..			
Total .	3,41,593	3,18,572	Total .	3,41,593	3,18,572

Verification of stock of paper and valuation done by Babu Fanindra Kumar Ghosh, Stationery Clerk and figures compiled by the Accounts Branch.

H. F. TROUSDELL,

Deputy Controller, Forms.

Checked with records and found correct.

H. DEY,

for Examiner, Government Press Accounts.

STORE ACCOUNT of the Government of India Press, Calcutta, for the year ending 31st March 1929.

Receipts.	Rs.	Issues.	Rs.
Balance on 1st April 1928 . .	*10,30,295	Issues to the different branches of the Press . . .	1,21,147
Purchase during the year—			
Plant and Machinery . .	35,640	Issues of paper and binding materials	7,71,527
Petty Store . . .	26,015	Depreciation for the year . .	83,047
Receipts from Stationery Office	8,63,259	Losses of Dead Stock and Stores (including unserviceable articles written off) . .	7,463
Receipts from Type Foundry and Mechanical Branch .	2,992	Balance on 31st March 1929 .	10,27,802
Renewals and Replacements from Depreciation Fund .	52,785		
Total . . .	20,10,986	Total . . .	20,10,986

	Rs.
*Actual balance	10,28,094
Addition on account of omission	2,201
	10,30,295

NANI LAL RUDRA,
Accountant.

CHAS. T. LETTON,
Manager.

18th January 1930.

Certified that the figures in the statement agree with the books of the Press.

T. S. IYER,
Examiner, Government Press Accounts.

PRO FORMA TRADING ACCOUNT of the Government of India Press, Calcutta, for the years ending 31st March 1928 and 1929.

Dr.

	1927-28.	1928-29.
	Rs.	Rs.
Cash charges . . .	6,86,688	7,41,824
ADJUSTMENT.		
Mechanical . . .	24,087	24,846
Stores . . .	38,954	27,829
Depreciation . .	88,047	80,213
Interest on Capital Expenditure . .	54,165	51,701
Upkeep of buildings .	3,835	3,775
Interest on buildings .	32,408	29,778
Depreciation on buildings . . .	6,936	6,557
Pension . . .	64,926	69,389
Leave salary out of India . . .	2,198	15,537
Stationery, Proof paper, etc.	8,488	9,257
Audit charges . .	10,028	13,781
Foundry . . .	4,100	..
Work done at private Presses . . .	41,066	34,329
Supplies to outside offices . . .	8,660	7,683
Freight . . .	10,749	9,062
Cost of paper and binding materials . .	7,00,514	7,62,270
		18,87,831
Less debited during 1927-28.		14,853
Total . .	17,85,849	19,02,684

Cr.

	1927-28.	1928-29.
	Rs.	Rs.
Cost of printing done (including stationery and binding materials) for Central Departments.—		
Free . . .	10,08,831	10,18,316
Posts and Telegraphs .	2,62,520	2,87,929
Railways . . .	15,496	29,355
Military Department .	4,25,316	4,36,944
Other Central Departments on payments.	36,255	55,822
Provincial Governments	13,038	18,923
Outside bodies and private work . .	24,393	44,300
Opium . . .	..	6,103
New articles manufactured in the Mechanical and Foundry .	..	4,992*
Total . .	17,85,849	19,02,684

	Rs.
*Mechanical	80
Type Foundry.	4,912
Total . . .	4,992

NANILAL RUDRA,
Accountant.
18th January 1930.

CHAS. T. LETTON,
Manager.

Certified that the figures in the statement agree with the books of the Press.

T. S. IYER,
Examiner, Government Press Accounts

STORE ACCOUNT of the GOVERNMENT OF INDIA PRESS, DELHI, for the year ending 31st March 1929.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on 1st April 1928. .	6,17,143	Issues to the different branches of the Press . . .	18,963
Purchases during the year—		Issues to outside offices . .	4,100
Plant and Machinery, etc., including the value of type received	18,588	Issues of paper and binding materials	97,181
Petty Stores . . .	8,053	Depreciation for the year . .	42,143
Receipts from Stationery Office and other sources including freight.	1,10,260	Losses of Dead Stock and Stores (including unserviceable articles written off) . . .	17,498
Receipts from Type Foundry and Mechanical Branch .	9,805	Balance on 31st March 1929, .	6,60,919
Freight on store . . .	757		
Add difference in the opening value of metal treated as Dead Stock . . .	92,080		
Add items remaining unaccounted for in 1927-28 account . .	553		
Deduct difference in the opening value of Dead Stock in 1927-28	—16,435		
Total . .	8,40,804	Total . .	8,40,804

K. G. SARUP,
Accountant.

T. CARTER,
Manager, Government of India Press, Delhi.

Certified that the figures in the statement agree with the books of the Press.

T. S. IYER,
Examiner, Government Press Accounts.

PRO FORMA TRADING ACCOUNT GOVERNMENT OF INDIA PRESS, DELHI, for the years ending 31st March 1928 and 1929.

Dr.

	1927-28.	1928-29.
	Rs.	Rs.
Cash charges . .	3,04,520	3,04,305
Mechanical . . .	4,535	4,794
Stores . . .	26,484	11,781
Depreciation . .	42,832	41,243
Interest on Capital Expenditure . .	28,402	34,031
Upkeep of Building .	2,670	3,513
Interest on building .	9,966	10,785
Pension and Gratuity .	35,403	39,356
Stationery and Proof Paper	7,876	5,343
Audit Charges . .	5,943	5,396
Work done at private presses . . .	1,656	..
Cost of paper and Binding Materials . .	1,00,431	95,332
Total . .	5,70,718	5,55,879

Cr.

	1927-28.	1928-29.
	Rs.	Rs.
Cost of printing work done (including stationery and binding materials) for Central Departments Free	3,99,862	3,66,115
Posts and Telegraphs .	51,444	51,080
Railways . . .	31,554	32,419
Military Department .	61,235	67,705
Other Central Departments on payment .	19,082	27,945
Work done on cash payment . . .	7,541	10,615
Total .	5,70,718	5,55,879

T. CARTER,
Manager, Government of India Press, Delhi.

Certified that the figures in the statement agree with the books of the Press.

T. S. IYER,
Examiner, Government Press Accounts.
17th January 1930.

STORE ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, ALIGARH, for the year ending 31st March 1929.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on 1st April 1928 . .	9,21,811 —13*	Issues to Government of India Press, Aligarh—	
		Paper from stock . . .	5,20,129
Purchases during the year—		Paper belonging to Posts and Telegraphs	6,286
Paper	4,52,689	Binding materials . . .	5,731
Binding material . . .	6,751	Stationery and paper for office use	1,498
Dead Stock articles, machines, etc.	33,583	Stationery and other articles	318
Petty plant	191	Raw materials, petty plant and spare parts . . .	26,061
Spare parts	3,806	Paper supplied to the Government of India Press, Delhi .	624
Raw materials	18,981	Paper supplied to Postal Workshops, Aligarh . . .	53
Freight charges on paper . .	20,959	Other Issues	473
Freight charges on binding materials	403	Losses written off . . .	541
		Book value of Dead Stock articles written off	223
		Depreciation on plant, etc. .	37,787
		Balance on 31st March 1929 .	8,59,434
Total .	14,59,158	Total .	14,59,158

*Rs. 13 due to rectification of errors found in audit.

CHUNNILAL,
Accountant.

S. ALLAH BAKHSH,
Offg. Manager, Government of India Press, Aligarh.

Verified with the Press records and found correct.

T. S. IYER,
Examiner, Government Press Accounts.
9th January 1930.

PRO FORMA TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, ALIGARH, for the years ending 31st March 1928 and 1929.

Debit.	1927-28.	1928-29.	Credit.	1927-28.	1928-29.
	Rs.	Rs.		Rs.	Rs.
Cash charges . .	2,15,022	2,18,783	Cost of Printing work done including stationery and binding materials—		
ADJUSTMENTS.					
Stores . . .	28,749	26,061			
Depreciation on Plant	41,575	37,787	Indian Posts and Telegraphs Department—		
Depreciation on Buildings	9,917	9,717	Posts . .	8,30,009	7,54,450
Interest on Capital Expenditure .	26,080	25,992	Telegraphs .		75,446
			Telephones .		8,383
Interest on Buildings	26,410	27,081			
Pension . .	17,593	18,566			
Stationery charges .	294	1,815	Outside bodies .	8,404	..
Audit charges .	5,270	4,465	Private work, etc.	..	14,079
Paper and binding materials . .	5,24,050	5,25,860	Stock in hand .	56,547	43,769
Total .	8,94,960	8,96,127	Total .	8,94,960	8,96,127

CHUNNILAL,
Accountant

S. ALLAH BUKHSH,
Offg. Manager, Government of India Press,
Aligarh.

Checked with the Press records and found correct.

T. S. IYER,
Examiner, Government Press Accounts.
9 January 1930.

STORE ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, SIMLA, for the year 1928-29.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on 1st April 1928 . .	5,04,660*	Issues to the different branches .	25,263
Purchase during the year :—		Issues of Paper and Binding materials	75,139
Plant and Machinery . .	6,322	Depreciation for the year . .	30,914
Petty Store	24,732	Losses of Dead Stock and Stores (including unserviceable articles written off)	1,312
Receipts from Stationery Office .	77,923	Balance on 31st March 1929 .	4,81,009
Total .	6,13,637	Total .	6,13,637

*The difference of Rs. 3,206 in the opening balance is accounted for as follows :—

	Rs.
Deduction on account of freight charges on paper and binding materials	3,217
Deduction on account of value of articles found short in stock taking.	8
	3,225
Addition on account of value of paper and binding materials and stationery articles found excess in stock taking . . .	19
	3,206

ABDUL AZIZ KHAN
ABDUL GHAFFAR } Clerks.

R. W. BRUCE,

Manager, Government of India Press, Simla.

Certified that the figures in the statement agree with the books of the Press.

T. S. IYER,

Examiner, Government Press Accounts.

Pro Forma Trading Account of the Government of India Press, Simla, for the years ending 31st March 1928 and 1929.

Dr.	1927-28.	1928-29.	Cr.	1927-28.	1928-29.
	Rs.	Rs.		Rs.	Rs.
Cash charges . .	2,75,704	2,76,570	Cost of printing work done (including stationery and binding materials for Central Departments) free .	2,58,504	2,21,291
Adjustments.					
Mechanical . . .	19,573	16,790			
Stores . . .	19,052	19,900	Posts and Telegraphs .	15,380	50,256
Depreciation excluding publishing . .	33,045	30,403	Railways . . .	34,563	38,972
Interest on capital expenditure . .	25,994	25,447	Military Departments	1,80,441	1,42,265
			Other Central Departments on payment .	2,307	38,694
Upkeep on buildings .	4,658	5,019			
Interest on buildings .	18,665	18,665	Outside bodies and private works .	11,337	7,486
Pension . . .	29,040	28,656	Provincial Governments	3,007	3,462
Stationery, Proof paper, etc. . . .	5,985	5,607			
Audit charges . .	5,267	4.955			
Cost of paper and binding materials . .	68,556	70.414			
Total .	5,05,539	5,02,426	Total .	5,05,539	5,02,426

ABDUL AZIZ KHAN } Clerks.
ABDUL GAFFAR }

R. W. BRUCE,

Manager, Government of India Press, Simla.

Certified that the figures in the statement agree with the books of the Press.

T. S. IYER,

Examiner, Government Press Accounts.

IMPORTANT COMMENTS.

Losses of Stock.

As a result of the test audit of the Balance Sheet prepared after the stock taking of the Central Publication Branch, Calcutta, on the 1st April 1927, it was found that there was an excess in stock valued at Rs. 1,90,294 and a deficit of Rs. 2,41,491, or a net deficit in stock of Rs. 51,197. This was due to the fact that no systematic and proper accounts were maintained in the Central Publication Branch during the years 1924-25 and 1925-26 owing, it was said, to insufficient staff, and hence book balances carried over as opening balances in the ledgers for 1926-27 on the basis of which the balance sheet was prepared did not represent the real state of affairs. Although the stock was for the first time taken on the 1st April 1926, and a combined balance sheet for the years 1924-25 and 1925-26 was submitted for audit to the Examiner, Government Press Accounts on the basis of the stock taking figures, it was returned un-audited by that officer on the ground that the stock was unreliable as it was taken by day-extra and irresponsible men within a short time which was not sufficient for proper stock taking, and that issues from the stock continued during the stock taking. The stock for the second year which was taken on the 1st April 1927, may be taken to be correct as it was done on the basis of the revised system of accounts and under the instructions from the Examiner, Government Press Accounts. As the Central Publication Branch has been declared a Commercial Department with effect from the year 1928-29, suitable arrangements should be made to maintain accounts on correct basis, and responsibility should be fixed on individuals concerned for deficits in stock in future.*

Disregard of financial interests of Government in the sale of articles by private negotiation.

2. In a certain Government of India Press, six Linotype machines were purchased in 1908 at an approximate cost of Rs. 74,750, and were in use since then. In March 1925 the Controller of Printing sold these machines with all accessories for Rs. 8,025 only to Messrs. Linotype and Machinery Ltd., Calcutta, by private negotiation. The book value of the six machines was refixed at Rs. 45,000 in April 1921, and stood at Rs. 37,376 at the time of sale, and including Rs. 20,026 for the accessories, the total book value was Rs. 57,402. The old machines appeared to have been in working order at the time of sale and there were no papers to indicate that they were unserviceable or that it was necessary to sell them. Even if it was necessary to sell them, they should have been sold in public auction, because the price realised by private sale, *viz.*, Rs. 8,025 was far below the book value, *viz.*, Rs. 57,402. It may be mentioned in this connection that as there was a great demand for machines in the Calcutta market, all old machines which

* Examiner, Government Press Accounts.

were sold between January 1925 and February 1926 frequently realised a higher value than the book value as indicated below :—

Date of sale.	Name of articles.	Sale price.	Book value.
		Rs.	Rs.
26th January 1925	Guillotine Cutting Machine	1,300	1,499
26th January 1925	Routing Machine	505	166
2nd June 1924	S H. P. Engine	650	665
14th September 1925	Platform Weighing Machine	90	92
Ditto	Lead Casting Machine	460	343
2nd February 1926	Galley Proof Press	140	31

and it has to be presumed that if the six Lino machines had also been sold in public auction, they would have realised at least the book value, if not more. The action of the Controller in negotiating for a private sale with the firm which deals with these machines in India and for a nominal price, was highly irregular and involved a loss to the public revenues. It has also to be stated in this connection that the Controller wanted to replace the old machines by new ones and placed an order for six new machines with the same firm. The firm got the machines out from England and charged Rs. 87,673 for them. The local purchase of the new machines was objected to by the Pay and Accounts Officer, Miscellaneous Central Departments, Calcutta, and was sanctioned by the Government of India in due course. In passing orders on this case, the Government of India stated that the Linotype machines were sold as they were inefficient and entirely out of date, and that the machines and spare parts were apparently sold by the then Controller of Printing and Stationery to the Linotype and Machinery, Co., Ltd., instead of by public auction, because he was of opinion that it would be possible to obtain new machines from the firm at cheaper rates and that the machines would not fetch a higher price if sold by auction.

It cannot be said that these machines were out of date because machines of the same type which were purchased by the Government Central Press, Bombay, in 1916 are still working satisfactorily and have not been condemned as out of date by the latter Press. As regards the Controller's expectation to get new machines from the same firm at cheaper rates, this does not appear to have been realised because six machines purchased during the war in 1916 through the Director General of Stores, India Office, London, by the Government Central Press, Bombay, cost only Rs. 74,086 including motors, while the cost paid by the Controller for six machines purchased in 1925 (long after the war) was Rs. 87,673. While other machines required for ordinary purposes realised in the Calcutta market almost the full book value, it could not be asserted that these machines which are not ordinarily available for sale in the market could not have realised better prices. If new machines were required to supplement the existing stock, it was open to the Controller

to have obtained them through the High Commissioner in London, instead of negotiating for their purchase in India under such unfavourable conditions.*

Subsidiary Accounts,

3. The Financial Statements of the Central Publication Branch for the year 1928-29 were not received by the Examiner of Government Press Accounts in time for audit. The delay is said to be due to the lack of staff to cope with the greatly increased supply and accounts work as a consequence of the commercial system, and it is stated that the proposals for additional staff submitted to Government in May 1929 are still under consideration. It has not, therefore, been possible to include the statements in the Appropriation Accounts.*

* Examiner, Government Press Accounts.

GRANT No. 72—MISCELLANEOUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for MISCELLANEOUS EXPENDITURE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS".					
A.—Allowances, Rewards, etc.:					
A. 2.—Durbar Presents and Allowances to Vakils, elsewhere:					
Non-voted O. 7,000 (a) S. 5,100	*12,100*	*12,997*	*+897*	..	*+897*
Mainly to increased expenditure in the Kabul Legation incurred towards the end of the year. The supplementary allotment of Rs. 5,000 obtained in March 1929, based on progress of actuals, proved somewhat inadequate.					
Voted	16,600	7,497	—9,103	—6,899	—2,204
Mainly to saving in the accounts of the Pay and Accounts Officer, Secretariat (Rs. 8,895). The estimate which was based on past actuals proved high. The expenditure under this head is of a fluctuating nature and no accurate estimate is possible.					
A. 3.—Other Charges:					
Non-voted. O. 100 (b) S. 4,023	*4,123*	*4,123*	..	..	..
Voted . . .	11,900	9,172	—2,728	—105	—2,623
Savings occurred in the estimates of all the Provinces mainly in Bengal (Rs. 703) and Burma (Rs. 949) due to certain annual stipends not having been drawn by holders of literary titles.					
B.—Books and Periodicals:					
B. 1.—Subscriptions to News Agencies for Supply of Telegrams . . .	75,200	73,740	—1,460	+130	—1,590
Anticipated expenditure did not materialise.					
B. 2.—Other Charges . .	4,550	4,213	—337	+71	—408

(a) Sanctioned on 11th January 1929 . . . . . Rs. 100
" " 15th March 1929 5,000
5,100

(b) Sanctioned on 22nd January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*contd.*					
C.—Donation for Charitable Purposes, and Charges on account of European Vagrants:					
Non-voted . .	*900*	*106*	*—794*	..	*—794*
Saving to the extent of Rs. 594 occurred in Bombay and the provision of Rs. 200 in the India estimates remained unutilised. The expenditure relates to Bombay and was incurred on the relief of distressed seamen in Aden.					
Voted . .	11,450	13,261	+1,811	+1,918	—107
Due mainly to increased expenditure of Rs. 2,008 in the estimates of the Accountant General, Central Revenues, on account of repatriation of Indians from abroad.					
D.—Special Commissions of Enquiry:					
D. 1.—International Labour Conference:					
D. 1. (1).—Pay of Officers:					
O. *6,000* (a) S. *—6,000*	..	..		..	..
D. 1. (3).—Travelling Expenses:					
Non-voted. O. *9,000* (a) S. *—9,000*	..	..	..	..	..
Voted . . .	27,000	14,244	—12,756	—11,955	—801
Due to (*i*) non-official delegates and advisers preferring to take further advances from India Office (Rs. 6,620), (*ii*) disallowance of expenses of return journey in the case of such persons as did not complete the return journey within the period prescribed by rules (Rs. 2,770) and (*iii*) less number of advisers having been sent than originally proposed (Rs. 3,370). A sum of Rs. 800 was offered for surrender to the Finance Department but being too late it was not accepted.					
D. 1. (4).—Other Expenses .	1,500	1,000	—500	..	—500
An officer did not submit his claim before the close of the financial year.					
D. 1. (5).—Reduction made by the Assembly . .	—100	..	+100	..	+100

(a) Sanctioned on 21st February, 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*contd.*					
D.—Special Commissions of Enquiry—*contd.*					
D. 2.—Tariff Board :					
D. 2. (1).—Pay of Officers :					
Non-voted Rs. O. *94,000* (a) S. *—26,024*	*67,976*	*67,949*	*—27*	..	*—27*
Voted . .	66,000	49,716	—16,284	—16,268	—16
The Technical Adviser for whom provision existed was not appointed.					
D. 2. (2).—Pay of Establishments . . .	19,100	18,835	—265	..	—265
D. 2. (3).—Travelling Expenses :					
Non-voted O. *11,000* (b) S. *1,324*	*12,324*	*10,727*	*—1,597*	*—267*	*—1,330*
Owing mainly to the curtailment of the Board's tour programme (Rs. 1,257).					
Voted . . .	16,000	19,582	+3,582	+4,268	—686
The original estimates proved too low.					
D. 2. (4).—Other Expenses .	25,600	25,370	—230	..	—230
D. 2. (5).—*Grants-in-aid, Contributions, etc.* :					
O. *1,200* (c) S. *1,100*	*2,300*	*2,264*	*—36*	..	*—36*

	Rs.
(a) Sanctioned on 21st December 1928	—12,550
" " 27th December 1928.	—3,124
" " 19th February 1929	—1,810
" " 18th March 1929	5,640
" " 20th March 1929	—2,900
	—26,024
(b) Sanctioned on 27th December 1928 . . .	2,024
" " 20th March 1929	—700
	1,324

(c) Sanctioned on 27th December 1928.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*contd.*					
D,—Special Commissions of Enquiry—*contd.*					
D. 3.—Royal Commission on Agriculture:					
D. 3. (1).—Pay of Officers	*56,000*	*61,509*	*+5,509*	*+5,509*	
Due to the payment of leave salaries.					
D. 3. (2).—Pay of Establishments:					
Non-voted	*400*	..	*—400*	..	*—400*
The provision remained unutilised and it could not be surrendered for want of exact information in time.					
Voted	18,800	15,376	—3,424	—3,420	—4
The staff was reduced as soon as work permitted.					
D. 3. (3).—Travelling Expenses:					
Non-voted	*20,400*	*14,782*	*—5,618*	*—6,090*	*+472*
Provision made on a lump sum basis proved high. Exact calculation was not possible.					
Voted	15,000	9,066	—5,934	—5,900	—34
See D. 3. (3) *Non-voted.*					
D. 3. (4).—Other Expenses	65,700	70,165	+4,465	+3,602	+863
Due to heavy printing charges which were not fully anticipated when the budget estimates were prepared.					
D. 3. (6).—Grants-in-aid, Contributions, etc.	..	*581*	*+581*	*+581*	..
Represents payment of passage contributions.					
D. 5.—Indian Delegation to League of Nations:					
D. 5. (1).—Pay of Officers:					
Non-voted:					
O. Rs. .. (a) *S.* 3,259	*3,259*	*3,259*	..	..	..
Voted	12,000	[illegible]	[illegible] *12,000*	—12,000	..
The two members eventually selected were not eligible to draw pay.					
D. 5. (2).—Pay of Establishments	1,000	..	—1,000	—1,000	..
One member was not entitled to and the other did not avail himself of the benefit of this provision.					

(a) Sanctioned on 14th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*contd.*					
D.—Special Commissions of Enquiry—*contd.*					
D. 5.—Indian Delegation to League of Nations—*contd.*					
D. 5. (3).—Travelling Expenses . . .	12,000	5,427	—6,573	—6,500	—73
The original estimates proved high as eventually only two members were selected from India.					
D. 5. (5).—Reduction made by the Legislative Assembly . . .	—100	..	+100	..	+100
D. 6.—Trade Mission:					
D. 6. (1).—Pay of Officers: *Non-voted* . .	*11,800*	*10,054*	*—1,746*	..	*—1,746*
Subsistence allowance. wrongly provided for under this head, was adjusted under D. 6. (3)—Non-voted.					
Voted . .	4,000	..	—4,000	—4,000	..
A wrong provision. The expenditure was adjusted under D. 6. (3) Voted.					
D. 6. (2).—Pay of Establishments . . .	2,800	2,250	—550	—550	..
The provision wrongly included Rs. 956 on account of subsistence allowance, the expenditure for which was debitable to D. 6. (3)—Voted.					
D. 6. (3).—Other Expenses: *Non-voted* O. Rs. 2,900 (a) S. 161	*3,061*	*4,848*	*+1,787*	*+41*	*+1,746*
See D. 6. (1) Non-voted. Arrangements were not made to regularise the expenditure by reappropriation from the savings under the sub-head D. 6. (1) Non-voted as the Department treated both the sub-heads together.					
Voted O. 8,000 (b) S. 6,000	14,000	19,154	+4,254	+4,550	—296
See D. 6. (1) voted and D. 6. (2) voted.					
D. 7.—Committee to consider the Scheme for a Medical Research Institute:					
D. 7. (1).—Pay of Officers .	..	807	+807	+808	—1
Represents arrear adjustment of the Committee which dissolved in March 1928 and which could not be anticipated.					

(a) Sanctioned on 18th March 1929.
(b) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*contd.*					
D.—Special Commissions of Enquiry—*contd.*					
D. 7.—Committee to consider the Scheme for a Medical Research Institute—*contd.*					
D. 7 (3).—Travelling Expenses . . .	..	261	+261	+261	--
D. 7. (4).—Other Expenses .	*See* D. 7. (1). .. *See* D. 7. (1).	420	+420	+420	--
D. 8.—Indian Cinematograph Committee:					
D. 8. (1).—Pay of Officers:					
Non-voted:	Rs.				
O.	*7,000* (*a*)	*8,400*	*8,402*	*+2*	*+2*	..
S.	*1,400*				
Voted:					
O.	16,000 (*b*)	16,300	16,277	—23	..	—23
S.	300				
D. 8. (2).—Pay of Establishments:					
O.	2,000 (*b*)	3,600	3,597	—3	—2	—1
S.	1,600				
D. 8. (3).—Travelling Expenses:					
Non-voted:					
O.	*1,000* (*a*)	*2,500*	*2,502*	*+2*	*+3*	*—1*
S.	*1,500*				
Voted:					
O.	4,000 (*b*)	7,800	7,748	—52	—51	—1
S.	3,800				
D. 8. (4).—Other Expenses:					
O.	1,000 (*b*)	22,300	22,409	+109	+109	--
S.	21,300				
D. 8. (5).—Grants-in-aid:					
O.	.. (*a*)	*200*	*155*	*—45*	*—5*	*—40*
S.	*200*				

(*a*) Sanctioned on 9th January 1929.
(*b*) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*contd.*					
D.—SPECIAL COMMISSIONS OF ENQUIRY—*contd.*					
D 9.—Indian Statutory Commission:					
D. 9. (1).—Pay of Officers:					
Non-voted . .	*1,93,200*	*1,16,581*	*—76,619*	..	*—76,619*
Due to overestimation of the requirements owing to the absence of exact information at the time when the budgets were framed in the Government of India about the stay of the Commission during their first visit. The amount could not be surrendered as it was not possible to anticipate what the actual amount of savings would be.					
Voted . .	8,600	10,808	+2,208	+2,208	..
The Office Superintendent, for whom provision was made for six months, was employed longer.					
D. 9. (2).—Pay of Establishments:					
Non-voted . .	*5,600*	*3,174*	*—2,426*	..	*—2,426*
Due to lack of information of the terms of the appointment of the staff which was recruited in England. Surrender was not possible as the amount of saving could not be anticipated.					
Voted . .	59,800	38,189	—21,611	—2,208	—19,403
Men were appointed on less pay than the maximum of the scale provided for in the budget. The savings could not be surrendered as the Department did not have exact and timely information.					
D. 9. (3).—Travelling Expenses:					
Non-voted . .	*36,200*	*42,921*	*+6,721*	*—1,454*	*+8,175*
Excess was caused by the appointment of a Financial Assessor and an additional Officer for whom no provision was made in the budget. The excess occurred in the accounts for March final which could not be foreseen earlier and therefore could not be regularised. The excess was increased by Rs. 1,454 by a reappropriation of an equivalent amount from this sub-head in January 1929 when the progressive actuals showed savings.					
Voted . .	20,000	40,117	+20,117	..	+20,117
More expenditure was incurred on travelling expenses of non-official witnesses for which inadequate provision was made in the budget as it was not known at the time how many witnesses would come forward and of what class. The excess could not be covered due to lack of exact information in the Department.					
D. 9. (4).—Other Expenses.	3,08,000	2,33,487	—74,513	..	—74,513
Due to non-adjustment of some debits from the Railways on account of charges of special train. The savings could not be surrendered owing to lack of exact information of the debits that were to be raised by the Railways.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS—*contd.*					
D.—SPECIAL COMMISSIONS OF ENQUIRY—*contd.*					
D. 9.—Indian Statutory Commission—*contd.*					
D. 9. (5).—Grants-in-aid, Contributions, etc.:					
O. .. (*a*) S. *146*	*146*	*1,584*	*+1,438*	*+1,454*	*—16*
The Department did not have sufficient data to calculate exactly the requirements under this subhead when the budgets were framed.					
D. 9. (6).—Probable Savings	—56,400	..	+56,400	..	+56,400
The anticipated saving was realised.					
D. 10.—Other Commissions and Committees:					
D. 10. (1).—Pay of Officers: *Non-voted:*					
O. *1,400* (*b*) S. *1,96,845*	*1,98,245*	*1,79,657*	*—18,588*	..	*—18,588*

The saving is composed of the following:—

	Rs.	
(*i*) Indian Central Committee	—7,857	Due to provision for subsistence allowance adjustable under "D. 10 (3)—Non-voted" having been made under this sub-head (Rs. 5,130) and the balance due to late appointment of an additional Deputy Secretary. The savings were not surrendered due to lack of exact information in the Department.
(*ii*) Auxiliary Committee on the growth of Education.	—9,786	Due to the provision proving high. The savings could not be surrendered for want of exact information about the savings in time.
(*iii*) Savings under other Committees and Commissions.	—945	
	—18,588	

	Rs.
(*a*) Sanctioned on 9th January 1929.	
(*b*) Sanctioned on 3rd July 1928	1,000
,, 21st December 1928	11,000
,, 29th January 1929	1,750
,, 19th February 1929	1,810
,, 21st February 1929	15,372
,, 20th March 1929	—1,530
,, 5th February 1929	10,200
,, 11th March 1929	2,323
,, 6th March 1929	38,700
,, 7th March 1929	1,10,200
,, 20th March 1929	6,020
	1,96 845

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*contd.*					
D.—Special Commissions of Enquiry—*contd.*					
D. 10.—Other Commissions and Committees—*contd.*					
D 10 (1) Pay of Officers—Voted:					
O. Rs. 5,000 (a) S. 1,64,000	1,69,000	1,92,742	+23,742	+36,987	—13,245
The excess is composed of the following:—					
(i) Opium Committee .	Rs. —2,500	Due to the non-utilisation of the provision for the pay of a Member for a month.			
(ii) Forestry Committee ..	—8,650	The honorarium provided for one of the Members was drawn in England.			
(iii) Age of Consent Committee.	+25,419	Due to the addition of four Members to the Committee. The excess was covered by reappropriation which resulted in a saving as remuneration was not drawn by one member for two months owing to illness.			
(iv) Deputation to South Africa.	+8,253	No provision was originally made in 1928-29 as it was expected that the expenditure would be finally adjusted in 1927-28.			
(v) Aggregate of small excesses under Other Committees and Commissions.	+1,220				
Total . .	+23,742				
D. 10. (2).—Pay of Establishments: *Non-voted:* O. .. (b) S. 3,648	3,648	3,648	..	..	..
Voted: O. 1,000 (a) S. 58,500	59,500	74,260	+14,760	+18,118	—3,358
The excess is mainly the net result of the following:—					
Excesses:—	Rs.				
(i) Road Development Committee.	+10,069	No provision was made in the budget as it was anticipated that the Committee would be able to finish its work during 1927-28.			
(ii) Indian Central Committee.	+2,612	Due to the appointment of six personal clerks of members which was no tcontemplated when the budgets were framed.			
Carried over .	12,681				

(a) Voted by the Legislative Assembly on 18th February 1929.
(b) Sanctioned on 21st February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*contd.*					
D.—Special Commissions of enquiry—*contd.*					
D. 10.—Other Commissions and Committees—*contd.*					
D. 10 (2) Pay of Establishments—*contd.*					
	Rs.				
Brought forward . .	12,681				
(*iii*) Indian Delegation to East Africa.	+1,460	No provision was made in the budget as it was expected that the expenditure would be adjusted in 1927-28.			
(*iv*) Deputation to South Africa	+3,601				
	17,742				
Savings:—					
(*i*) *Age of Consent Committee* .	—1,276	*Due to reduction in staff.*			
(*ii*) Auxiliary Committee on the growth of Education.	—1,638	Due to a reporter selected for employment having joined the appointment late.			
	—2,914				
D. 10. (3).—Travelling expenses:					
Non-voted: Rs. *O.* *3,300* (*a*) *S.* *70,259*	*73,559*	*67,447*	*—6,112*	*—14*	*—6,098*

Due chiefly to the fact that a saloon for which provision was made by the Auxiliary Committee on the growth of education was returned to the Railways as it was found unsuitable (Rs. 9,145) counterbalanced by an excess under Indian Central Committee (Rs. 3,729) mainly due to adjustment of subsistence allowance which was provided for under D. 10. (1)—Non voted.

Voted *O.* 3,000 (*b*) *S.* 1,71,000	1,74,000	1,79,406	+5,406	+8,999	—3,593

Due mainly to excess expenditure under "Deputation to South Africa" (Rs. 9,566), (*ii*) "Road Development Committee" (Rs. 1,423), (*iii*) "Indian Deputation to East Africa" (Rs. 830) as the work of these bodies was not finished in 1927-28 as anticipated. These excesses were counterbalanced by savings mainly under "Opium Committee" (Rs. 1,473) due to economy, "Age of Consent Committee" (Rs. 2,819) owing to curtailment of tours and "Auxiliary Committee on the Growth of Education" (Rs. 2,362) owing to less touring.

	Rs.
(*a*) Sanctioned on 3rd July 1928	—1,000
" " 6th August 1928	15
" " 21st December 1928	1,500
" " 11th January 1929	—100
" " 29th January 1929	1,000
" " 5th February 1929	5,800
" " 21st February 1929	8,701
" " 23rd February 1929	112
" " 6th March 1929	2,500
" " 7th March 1929	44,200
" " 12th March 1929	388
" " 18th March 1929	140
" " 20th March 1929	7,000
	70,259

(*b*) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS" AND 52—EXTRAORDINARY PAYMENTS—*contd.*					
D.—Special Commission of Enquiry—*contd.*					
D. 10.—Other Commissions and Committees—*concld.*					
D. 10. (4).—Grants-in-aid, Contributions, etc.;					
O. .. (a) *1,387*; S. *1,387*	*1,387*	*1,474*	*+87*	*+240*	*—153*
D. 10. (5).—Other Expenses: *Non-voted:*					
O. .. (b) *46,742*; S. *46,742*	*46,742*	*46,112*	*—630*	..	*—630*
Voted					
O. 1,700 (c) S. 1,62,500	1,64,200	1,95,477	+31,277	+14,825	+16,452

Due chiefly to excess expenditure under (*i*) Deputation to South Africa (Rs. 17,728), (*ii*) Indian Delegation to East Africa (Rs. 1,173); and (*iii*) Indian Central Committee (Rs. 28,696). In the case of the first two Committees no budget provision was originally made as it was expected that the deputations would return to India before 1927-28 and that debits pertaining to them would all be adjusted in that year. In the case of the Indian Central Committee more payment of travelling allowances was made than originally anticipated. These excesses were counterbalanced by savings mainly under the following Committees:—

	Rs.	
(*i*) Auxiliary Committee on the Growth of Education.	—3,536	The estimates proved a little high.
(*ii*) Age of Consent Committee.	—10,925	Printing charges to the extent of Rs. 9,600 were not paid in the year and Rs. 1,325 on account of economy.
(*iii*) Road Development Committee.	—1,601	Due to less expenditure on printing than anticipated.

The excess in the case of the Indian Central Committee was further augmented to Rs. 32,496 by a reappropriation of Rs. 3,800 sanctioned on 22nd March 1929.

	Rs.
(a) Sanctioned on 6th March 1929	600
" " 7th March 1929	700
" " 20th March 1929	87
	1,387
(b) Sanctioned on 21st December 1928	50
" " 21st February 1929	46,692
	46,742

(c) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*contd.*					
E.—Compensations:					
E. 1.—Quit rent for the lease of the Province of Berar paid to His Exalted Highness the Nizam of Hyderabad .	*25,00,000*	*25,00,000*	..	.	..
E. 2.—Other Compensations: *Non-voted*: O. Rs. *16,300* (a) S. *94*	*16,394*	*15,532*	*—862*	..	*—862*
Certain compensations were not drawn by some chiefs in Aden (Rs. 862)					
Voted . .	38,700	36,964	—1,736	..	—1,736
Savings occurred mainly in Assam (Rs. 1,711) as some hill tribes did not come down to receive their allowances.					
F.—Rents, Rates and Taxes on Central Buildings . . .	1,70,200	1,41,873	—28,327	—29,270	+943
Savings occurred mainly in the estimates of the Pay and Accounts Officer, Secretariat, (Rs. 27,913). The original estimate framed on past actuals proved high.					
The remaining excess was due to the fact that expenditure on Heating and Cooling apparatus in and in the Secretariat Buildings was not anticipated when the reappropriation was made.					
G.—Grants-in-aid: *Non-voted*		*5,509*	*+5,509*	..	*+5,509*
Represents deficits of guarantees for telegraph lines in the North-East Frontier relating to the years 1927-28 and 1928-29. A provision of Rs. 3,000 was originally made for the deficits relating to 1927-28 against 'C.-6.—Grants-in-aid in the Budget for Frontier Watch and Ward' and subsequently utilised in making a grant for conservancy lighting, etc., of the cantonment area at Imphal. The Telegraph Accounts Office, however, raised debits relating to 1928-29 after the close of the year.					
Voted . .	52,700	52,700	..	..	..
H.—Local Clearing Office:					
H. 1.—Pay of Officers: *Non-voted* O. *24,900* (b) S. *—852*	*24,048*	*24,048*	..	..	..
Voted	6,300	6,300	..	..	..
H. 2.—Pay of Establishments	13,900	14,856	+956	+960	—4
Larger establishment was entertained than originally contemplated.					

(a) Sanctioned on 11th January 1929.
(b) Sanctioned on 9th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*contd.*					
H.—Local Clearing Office—*concld.*					
H. 3.—Allowances, Honoraria, etc.: *Non-voted:* O. Rs. *100* (a) S. *—24*	*76*	*76*	..	..	..
Voted . . .	1,500	1,586	+86	..	+86
Due to the grant of conveyance allowance to a typist.					
H. 4.—Contingencies . .	4,400	2,318	—2,082	—1,460	—622
Due to the estimates based on previous year's actuals proving high.					
H. 5.—Grants-in-aid, Contributions etc.: O. *400* (a) S. *1,150*	*1,550*	*1,550*	..	..	
I.—Indian Soldiers' Board:					
I. 1.—*Pay of Officers:* O. *2,400* (b) S. *—103*	*2,297*	*2,297*	..	..	..
I. 2.—Pay of Establishments .	5,000	6,160	+1,160	+1,160	..
Extra clerical establishment was sanctioned on normal secretarial rates of pay.					
I. 3.—Allowances, Honoraria, etc.	800	1,330	+530	+236	+294
See I. 2.—The remaining excess of Rs. 294 could not be foreseen by the Department.					
I. 4.—Other Expenses .	400	..	—400	—400	..
Due to economy.					
J.—Unforeseen Charges: *Non-voted:* O. .. (c) S. *2,978*	*2,978*	*3,030*	*+52*	..	*+52*
Voted . . .	6,450	38,815	+32,365	+34,139	—1,774
Due mainly to (*i*) charges in connection with the visit of the Members of the Indian Legislature to the North-West Frontier Province (Rs. 6,539), (*ii*) adjustment of outstanding charges in connection with the Deputation from South Africa (Rs. 4,137), (*iii*) the grant to the Indian Olympic Association (Rs. 5,000) and payment of claims in respect of certain war bonds lost by fraud (Rs. 17,000). *See* Notes.					

(*a*) Sanctioned on 9th January 1929.
(*b*) ,, on 20th March 1929.

	Rs.
(*c*) Sanctioned on 21st November 1928 .	1,794
,, on 15th Do. ..	924
,, on 20th March 1929 . .	260
	2,978

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +o —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*contd.*					
K.—Other Charges (Including Loss by Exchange on Local Transactions):					
Non-voted:					
O. 4,54,500 (a) S. —3,22,900	*1,31,600*	*1,64,335*	*+32,735*	..	*+32,735*

Is the net result of an excess of Rs. 33,225 in the accounts of the Accountant General, Central Revenues and a saving of Rs. 490 in the estimates of the Pay and Accounts Officer, Secretariat. The excess represents adjustment on account of loss by exchange on local transactions caused by depreciation in the value of krans in Persia. Based on the progress of actuals, supplementary appropriation aggregating Rs. 10,000 was obtained; which, however, proved quite insufficient due to adjustment of Rs. 33,020 in the accounts for March 1929 final. *See* note.

Voted . . .	53,850	48 043	—5,807	+33,235	—39,042

The saving is mainly the result of savings of Rs. 6,882 in the accounts of the Pay and Accounts Officer, Miscellaneous Central Departments and Rs. 3,298 in the accounts of the Accountant General, Central Revenues, counterbalanced by increased expenditure mainly in Bombay (Rs. 4,834).

The saving of Rs. 6,882 was due to less refunds than originally anticipated of 10 per cent. deductions made from arrear wages of lascars of enemy vessels owing to all the lascars concerned not having submitted their claims to the Shipping Master, Calcutta.

The saving of Rs. 3,298 was mainly due to less expenditure having been incurred on account of loss by exchange in respect of Emigration Agencies in other countries, etc.

The excess in Bombay was caused by (*i*) write off of the irrecoverable balance of a motor car advance (Rs. 1,100) and (*ii*) adjustment of debits for the guaranteed amount payable by the Civil Department for the opening of Telegraph Offices for the two years 1927-28 and 1928-29 instead of for 1927-28 only as usual (Rs. 3,700).

The increase of the saving as shown in column 6 is due mainly to a sum of Rs. 38,224 having baen provided by reappropriation in the United Provinces in January 1929 to meet certain claim in respect of a Tanjore Bond which, however, remained undrawn during the year.

		Rs.
(a)	Sanctioned on 11th January 1929 .	—94
,,	on 15th Do	8,000
,,	on 21st February 1929 .	—3,806
,,	on 27th Do. .	2,000
,,	on 20th March 1929 .	—3,29,000
		—3,22,900

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS"—*concld.*					
L.—Reserve	5,00,000	..	—5,00,000	—4,79,016	—20,984
See statement of allotments from Reserve appended.					
Totals { *Non-voted*	*34,43,413*	*33,83,233*	*—60,180*	..	*—60,180*
Totals { Voted .	22,31,800	17,25,018	—5,06,782	—4,14,000	—92,782

NOTES.

1. The reduction of Rs. 4,14,000 in column 5 against the total voted grant of Rs. 22,31,800 represents the total allotment sanctioned by the Finance Department to other Grants, out of the Reserve of Rs. 5,00,000 at their disposal.

2. A reduction of Rs. 3,40,200 was made by the Legislative Assembly in the following cases under the Demand in the amount subject to its vote, out of which a sum of Rs. 3,40,000 relating to Sub-head D. 9 was restored by the Governor-General in Council under Section 67A (7) of the Government of India Act.

	Rs.
D. 9.—Indian Statutory Commission	3,40,000
D. 1.—International Labour Conference	100
D. 5.—Indian Delegation to the League of Nations . . .	100
Total.	3,40,200

3. *J.*—Voted.—The charges adjusted under this sub-head are :—

	Rs.
(*i*) Payment of claims in respect of certain war Bonds lost by Fraud.	17,000
(*ii*) Charges in connection with the visit of the Members of the Indian Legislature to the North-West Frontier Province .	6,539
(*iii*) Grant to the Indian Olympic Association	5,000
(*iv*) Adjustment of outstanding charges in connection with the deputation from South Africa	4,137
(*v*) Incorrect debit to suspense Account in 1926-27 written off. .	1,672
(*vi*) Charges in connection with the deputation and repatriation of foreigners	1,413
(*vii*) Petty items	3,054
Total	38,815

Statement showing allotments sanctioned during 1928-29 out of the Reserve of Rs. 5,00,000 at the disposal of the Government of India, FINANCE DEPARTMENT (SUB-HEAD L.) - *contd.*

No. and Name of Grant.	Head of Account.	Province.	Amount.	Purpose.
			Rs.	
Grant No. 56.— Public Health.	33.—Public Health Sub-heads—	India		
	C. 5		5,000	To meet expenditure in connection with Public Health.
	D. 4		7,650	
	D. 5		11,500	
	F.		2,850	
	33.—Public Health Sub-head C. 2. (4).	Bombay	10,000	To cover expenditure for the construction of a new disinfection Barge for the Port of Karachi.
Grant No. 58.— Civil Veterinary Services.	34.—Agriculture Sub-head D.	India.	9,000	To meet excess expenditure for the purchase of animals.
Grant No 59.— Industries.	35.—Industries Sub-head A. 2.	Audit Officer, Indian Stores Department.	19,000	To cover expenditure on account of the Bounties on Railway wagons and underframes for Railway carriages constructed in India, under Section 4 of Act XIV of 1924, as amended.
Grant No. 63.— Emigration— External.	37.—Miscellaneous Departments Subheads.			
	A. 1		17,500	To meet excess expenditure in connection with pay of officers and other charges.
	A. 4		9,500	
	C.		4,000	
Grant No. 71.— Stationery and Printing.	46.—Stationery and Printing. Sub-head B. 1 (1).	India	60,000	To meet expenditure in connection with purchase of paper in India.
Grant No. 72.— Miscellaneous.	47.—Miscellaneous Sub-head K.	United Provinces.	38,224	To meet the claim preferred by Pt. Radhika Prasad Bapuli in respect of Tanjore. Bond No. 308 of 1845.
	47.—Miscellaneous Sub-head D. 10 (3).	India.	1,000	To meet the expenditure in connection with the Haj Enquiry.
	47.—Miscellaneous Sub-heads.	India.		
	D. 10 (1)		1,650	To meet expenditure in connection with the Indian Delegation to East Africa.
	D. 10 (2)		1,461	
	D. 10 (3)		830	
	D. 10 (5)		859	

Statement showing allotments sanctioned during 1928-29 out of the Reserve of Rs. 5,00,000 at the disposal of the Government of India, FINANCE DEPARTMENT (SUB-HEAD L.)—*concld.*

No. and Name of Grant.	Head of Account.	Province.	Amount.	Purpose.
			Rs.	
Grant No. 72.—Miscellaneous—*concld.*	47.—Miscellaneous Sub-head—	India—*contd.*		
	D. 10 (5)		16,855	To meet expenditure on account of Deputation to South Africa from India.
	J.		4,137	To cover expenditure for the Deputation from South Africa.
Grant No. 75.—Baluchistan.	5.—Land Revenue Sub-head C.	Baluchistan.	17,000	To cover expenditure on account of Assignments and Compensations.
	TOTAL		4,79,016	

GRANT No. 72-A—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to meet Expenses in connection with MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "51-A—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS".					
Payments to the Shan States Federation on account of the Recoveries effected to cover the cost of Audit and Accounts Establishment . . . (Rs. O. .. / (a) S. 1,08,000)	1,08,000	1,08,059	+59	..	+59
Represents refund to the Shan States Federation on account of recoveries effected under a misapprehension in previous years towards the cost of audit and accounts establishment and credited to Central Revenues.					
Total .	1,08,000	1,08,059	+59	..	+59

(a) Voted by the Legislative Assembly on 18th February 1929.

GRANT NO. 73.—REFUNDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray the Expenses on account of REFUNDS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Customs:					
Non-voted: Rs. O. 35,50,000 (a) S. 42,200	*35,92,200*	*34,07,096*	*—1,85,104*	*+5,201*	*—1,90,305*

Due mainly to smaller expenditure in Bombay (Rs. 2,99,706), Burma (Rs. 83,397) and non-utilisation of the provision of Rs. 20,000 in the Punjab. These savings were counterbalanced by increased expenditure chiefly in the estimates of the Pay and Accounts Officer, Customs (Rs. 2,16,985) due to (*i*) exceptionally heavy refunds in respect of adjustment of export duty in the early months of the year (Rs. 62,882) and (*ii*) an error in a single declaration by the East Indian Railway, as a result of which duty was charged on a sum of about ten lakhs instead of one lakh (Rs. 1,47,002). Based on anticipations, an additional appropriation of Rs. 3,06,201 was arranged by re-appropriation chiefly from savings in the Bombay estimate, which was, however, found to be in excess of the requirements to the extent of about Rs. 80,000 as Jute refunds fell off towards the end of the year, owing to the adoption of the system of shipment under guarantee by shippers. A surrender of Rs. 50,000 was proposed by the Collector on 19th March which was not accepted.

In Bombay, the provision was based on past actuals which included payments in respect of certain fraudulent draw-back claims. In Burma, smaller expenditure was incurred in the latter half of the year. The provision in the Punjab, which was erroneously made in the Non-voted section instead of Voted in the original estimate remained unutilised.

Voted . . .	62,49,000	53,65,828	—8,83,172	—2,47,900	—6,35,272

Due to savings (*i*) in Bombay (Rs. 10,11,432) consequent on the fall in the payments of drawbacks owing to trade conditions, (*ii*) in Madras (Rs. 42,932) as a correct estimate was very difficult and (*iii*) in Burma (Rs. 14,042) owing to smaller refunds in the closing months owing to depression in trade (*see* Note 2). These were counterbalanced by (*i*) extra expenditure in the estimates of the Pay and Accounts Officer, Customs (Rs. 92,142) due to greater expenditure than could be anticipated and (*ii*) expenditure in the Punjab (Rs. 93,092) where no provision existed in the Voted section of the original estimates (*see* A. Non-voted). The addition of Rs. 38,000 in the Punjab arranged by orders of re-appropriation sanctioned partly in November 1928, and partly in March 1929, proved inadequate to the extent of Rs. 55,092 owing to larger refunds of excise duty on motor spirit and kerosine oil supplied to the Kashmir State by certain Companies in the Punjab.

	Rs.
(a) Sanctioned on 4th December, 1928	1,09,200
" " 30th January 1929	20,000
" " 9th March 1929	—87,000
	42,200

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Taxes on Income :					
B. 1.—Income-tax O. 1,39,75,500 (a) S. 21,89,602	*1,61,65,102*	*1,48,12,832*	*—13,52,270*	*—4,21,611*	*—9,30,659*

Due chiefly to savings in almost all the circles excepting the United Provinces and Bihar and Orissa. Important savings occurred in Burma (Rs. 5,42,979), in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 5,96,829), in the Punjab (Rs. 90,830), in Bombay (Rs. 80,924), Central Provinces (Rs. 59,842) and Assam (Rs. 57,480). These were counterbalanced by important excesses which occurred in Bihar and Orissa (Rs. 1,39,916) and in the United Provinces (Rs. 7,891).

In Burma, the savings were mainly due to certain large refunds having been withheld for want of prescribed certificates from the United Kingdom authorities.

The savings in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments, were due to the fact that some of the refund claims for Double Income-tax Relief, which were expected by the Commissioner of Income-tax, Bengal, to be paid in March 1929, did not materialise in time.

In the Punjab, saving to the extent of Rs. 90,830 occurred under this sub-head and an excess of Rs. 20,714 under sub-head B. 2.—Super-tax as detailed below :—

Sub heads.	Appropriation. Rs.	Expenditure. Rs.	Saving or Excess. Rs.
B. 1.—Income-tax :			
Original	3,52,000	6,91,670	—90,830
Supplementary	4,30,500		
B. 2 Super-tax	63,000	83,714	+20,714

The Head of the Department in the Punjab has explained that while applying for the supplementary appropriation of Rs. 4,30,500, no distinction was made for the amounts required separately under 'Income-tax' and 'Super-tax'. Taking together, therefore the appropriation and expenditure for Income-tax and Super-tax Refunds, there was a saving of Rs. 70,116 which was mainly due to the fact that appeal and review petitions in some big cases in which heavy amounts of refunds were anticipated could not be disposed of before the close of the year.

The saving in Bombay is due to the fluctuating nature of the expenditure depending, as it does to some extent, on the decisions of the High Courts, the Commissioner and other appellate authorities in contested assessments.

In Bihar and Orissa, the excess was caused by heavy refunds in the latter part of the year, and the addition of Rs. 1,00,000 made by orders of re-appropriation sanctioned on 28th March 1929 proved insufficient to the extent of Rs. 39,916.

The excess of Rs. 7,891 in the United Provinces was enhanced to Rs. 11,791 by a re-appropriation of Rs. 3,900 from this sub head on 28th March 1929, and was due mainly to refunds on appeals, an unusually large number of which was decided in March 1929, when it was too late to arrange for additional funds.

	Rs.
(a) Sanctioned on 22nd November 1928	11,00,000
" " 6th December 1928	7,14,000
" " 27th December 1928	5,70,500
" " 5th January 1929	500
" " 11th January 1929	1,09,700
" " 21st February 1929	—500
" " 9th March 1929	—2,300
" " 20th March 1929	—3,02,298
	21,89,602

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Taxes on Income—concld.					
	Rs.				
B. 2.—Super-tax :					
O. 7,79,000 (a) *S. 12,03,000*	*19,82,000*	*21,86,738*	*+2,04,738*	*+4,12,900*	*—2,08,162*

Due chiefly to excesses in (*i*) the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments, Calcutta (Rs. 2,23,532) mainly on account of a heavy refund of Rs. 1,64,280 made to an Indian State in compliance with the orders of the Government of India, which could not be anticipated by the Commissioner at the time of framing the original budget, (*ii*) Bihar and Orissa (Rs. 40,752) due to heavier refunds not contemplated in the original budget, (*iii*) the Punjab (Rs. 20,714) due to heavier refunds than originally anticipated (*see* explanation under B. 1), and (iv) North West Frontier Province (Rs. 15,884) due to no provision having been made through an oversight. These excesses were partly counterbalanced by savings chiefly in Bombay (Rs. 56,185) for reasons stated under 'B. 1', in the Central Provinces (Rs. 36,029) and Burma (Rs. 20,398) due to smaller refunds than anticipated.

The reappropriation of Rs. 1,50,000 sanctioned on 20th December 1928 in Bihar remained unutilised to the extent of Rs. 1,09,248 as the anticipated payment to a big assessee, whose case was pending under section 33, was not actually made during the year.

B. 3.—Excess Profit Duty . ..		*6,965*	*+6,965*	..	*+6,965*

The excess occurred in the accounts of the Pay and Accounts Officer, Miscellaneous Central Departments, Calcutta, due to a payment of a certain arrear claim which was not foreseen by the Commissioner. As the sanction of the Government of India, Finance Department, to the opening of the new sub-head was received too late in the year, steps could not be taken to cover the excess by re-appropriation from savings under 'B. 1' and 'B. 2'.

C.—Salt:

Non-voted :

O. 3,21,000 (b) *S. 1,400*	*3,22,400*	*3,24,679*	*+2,279*	..	*+2,279*

Composed mainly of excesses in (*i*) the estimates of the Pay and Accounts Officer, Customs (Rs. 17,352) due to greater expenditure than anticipated, (*ii*) Burma (Rs. 23,888) due to abnormal refunds of duty paid on shortage and wastage of salt in Bond, a re-appropriation of Rs. 10,000, sanctioned on 10th December 1928, proving inadequate to the extent of Rs. 13,888, and (*iii*) in the accounts of the Audit Officer, Indian Stores Department (Rs. 16,736) due to an increase in the number of Concessionaires and in the quantity of, salt used for industrial purposes by certain firms; partly counterbalanced by a saving of Rs. 56,420 in Bombay owing to a depression in the Industries in which salt is extensively consumed.

Voted:

O. 32,200 (c) *S. 2,58,000*	2,90,200	2,64,876	—25,324	+1,600	—26,924

Owing mainly to savings in the accounts of the Audit Officer, Indian Stores Department (Rs. 23,064). The salt traders sent in very heavy indents for the supply of sambhar salt in October and November 1927, but they failed to clear them when called upon to do so towards the close of that year since they apprehended that the rate of Salt duty would be reduced next year and that if they received their salt, it would mean a great loss to them. All the uncleared indents had consequently to be cancelled which entailed payment of heavy refunds for which the supplementary grant of Rs. 2,58,000 was obtained. The total amount refundable could not correctly be calculated at the time and hence there was a saving.

	Rs
(a) Sanctioned on 22nd November 1928	10,50,000
,, ,, 6th December 1928	1,40,000
,, ,, 27th December 1928	13,000
	12,03,000

(b) Sanctioned on 21st February 1929

(c) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Stamps:					
Rs. O. 72,000 (a) S. 20,900	92,900	76,597	—16,303	—2,138	—14,165

Mainly to savings in certain circles chiefly in the estimates of the Pay and Accounts Officer, Delhi Civil Administration (Rs. 9,438) and in Baluchistan (Rs. 3,852) as less refunds were claimed than anticipated.

E.—Currency:					
O. 70,000 (b) S. 19,400	89,400	82,893	—6,507	..	—6,507

Mainly to savings in Madras (Rs. 3,031) and in the Punjab (Rs. 4,231) owing to refunds having been less than anticipated.

F.—Receipts in aid of Superannuation:					
Non-voted:					
O. .. (c) S. 7,300	7,300	5,788	—1,512	..	—1,512

Due mainly to the supplementary appropriation of Rs. 7,000 (included in Rs. 7,300) in the India Circle based on probable requirements having proved high.

Voted:					
O. 66,200 (d) S. 10,000	76,200	74,077	—2,123	+2,900	—5,023

Due mainly to non-utilisation of the provision of Rs. 1,000 in Bombay and smaller expenditure in Bengal in connection with the management of the Orphangunj Market at Kidderpore (Rs. 1,176). The remaining saving was due mainly to the fact that the reappropriation of Rs. 1,000 sanctioned on 9th January 1929 in the estimates of the Accountant General, Central Revenues, on probable requirements proved unnecessary and the addition of Rs. 2,000 made by reappropriation in the estimates of the Pay and Accounts Officer, Delhi Civil Administrat on, proved excessive to the extent of Rs. 915.

	Rs.
(a) Sanctioned on 12th January 1929	14,000
,, ,, 16th January 1929	3,000
,, ,, 21st February 1929	500
,, ,, 23rd February 1929	3,400
	20,900
(b) Sanctioned on 16th November 1928	30,000
,, ,, 9th January 1929	—2,000
,, ,, 20th March 1929	—8,600
	19,400

(c) Sanctioned on 9th January 1929.
(d) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Miscellaneous Revenue :					
G. 1.—Refunds of Freight Tax :					
O. .. / (a) / S. 3,000	3,000	671	—2,329	..	—2,329
Due to overestimation.					
G. 2.—Other Refunds :					
Non-voted :					
O. 1,58,200 / (b) / S. 28,800	*1,87,000*	*2,08,137*	*+21,137*	*—820*	*+21,957*

Is the net result of excesses in Bombay (Rs. 22,826), Bihar and Orissa (Rs. 712) and a saving in the estimate of the Pay and Accounts Officer, Bangalore (Rs. 2,401). The excess in Bombay was due mainly to the write-back of Rs, 24,194 which had been credited to "XXXV.—Miscellaneous" in 1926-27 by debit to the Secretary of State's Account in respect of arms and ammunition supplied to the Political Resident, Aden, by the Military Department. The expenditure of Rs. 712 in Bihar represents refund of deposit in the General Provident Fund (lapsed) credited to "XXXV,—Miscellaneous" in the previous year; the amount was brought to account when the financial year was nearly completed and the fund could not be arranged for.

Voted :					
O. 75,950 / (a) / S. 82,000	1,57,950	1,38,786	—19,164	+2,607	—21,771

Is mainly the result of important savings in the Punjab (Rs. 13,517) and in North-West Frontier Province (Rs. 4,305) counterbalanced by excesses chiefly in Madras (Rs. 3,547).

In the Punjab, the saving of Rs. 13,517 in the grant of Rs. 15,400, which was based on past actuals, was due to the fact that the actual expenditure on account of refunds of lapsed deposits fell short of expectations.

In the North-West Frontier Province the saving was due to the supplementary allotment (Rs. 9,000) obtained on the basis of the first six months' actuals having proved to be in excess of actual requirements.

The excess in Madras was due to heavy payments in the last quarter of the year which could not be foreseen. Funds to the extent of Rs. 1,000 were withdrawn by reappropriation early in January 1929, and this enhanced the excess to Rs. 4,547.

(a) Voted by the Legislative Assembly on 18th February 1929.

	Rs.
(b) Sanctioned on 19th December 1928	200
" " 9th January 1929	1,500
" " 16th January 1929	27,100
	28 800

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds:					
H. 1.—Opium . . .	200	2,18,493	+2,18,293	+2,25,804	—7,511

The expenditure relates to the United Provinces and the excess was due to refund of the amount charged in excess to certain States during 1st November 1925 to 31st March 1927 in respect of opium supplied to them at a higher rate.

H. 2.—Land Revenue:					
Non-voted . . .	*3,900*	*3,762*	*—138*	*—100*	*—38*
Voted O. Rs. 12,700 (a) S. 14,000	26,700	12,733	—13,967	—2,700	—11,267

The bulk of the saving occurred in (1) Baluchistan (Rs. 5,838) due to (*i*) overestimation and (*ii*) less refunds having come up for sanction than in previous years, (2) the North West Frontier Province (Rs. 4,607) due chiefly to non-utilisation in full of the supplementary grant of Rs. 12,000 owing to the failure of the Inamkhers to present themselves to receive the arrears of their Inams during the year and in (3) the estimates of the Accountant General, Central Revenues (Rs. 2500) owing chiefly to the fact that the supplementary grant of Rs. 2,000 obtained by the Chief Commissioner, Andamans, was only partially required.

H. 3.—Excise:					
Non-voted O. *400* (b) S. *27,500*	*27,900*	*16,973*	*—10,927*	*—522*	*—10,405*

Saving occurred mainly in Bombay (Rs. 10,711) as the anticipations, based on which the supplementary appropriation of Rs. 27,500 was obtained, were not realised.

Voted O. 3,200 (a) S 38,000	41,200	12,195	—29,005	—7,501	—21,504

Mainly to saving (Rs. 29,196) which occurred in the estimates of the Pay and Accounts Officer, Delhi Province. The supplementary provision of Rs. 34,000 (included in Rs. 38,000) was proposed by the local officer for the anticipated refunds on account of duty on country and foreign liquors exported from the Delhi Province, but these refunds appertaining to the year 1928-29 were adjusted by the Accounts Office in reduction of receipts.

H. 4.—Forest . . .	1,000	248	—752	+300	—1,052

Saving occurred in the North-West Frontier Province (Rs. 900) due to rounding of the provision. It was partly counterbalanced by an expenditure in the estimates of the Accountant General, Central Revenues, (Rs. 148) which was not provided for in the original budget.

H. 5.—Registration . .	600	272	—328	+220	—548

Mainly owing to saving in the North-West Frontier Province (Rs. 453) due to the provision based on the past actuals having proved high.

(a) Voted by the Legislative Assembly on 18th February, 1929.
(b) Sanctioned on 5th January, 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds—*contd.*					
H. 6.—Tributes . . .	*1,15,000*	*41,166*	*—73,834*	*+2,020*	*—75,854*

The unspent balance of the contributions paid by the Kotah and Jodhpur Durbars towards the cost of the Mina Corps are refunded to the Durbars. The authority for the payment of the refund of Rs. 75,850 to the Kotah Durbar was issued by the account office on the 19th March 1929, but the Durbar could not arrange to take payment of the refund before the close of the financial year.

H. 8.—Interest:						
Non-voted	Rs.					
O.	..					
	(a)	*74,400*	*74,379*	*—21*	..	*—21*
S.	*74,400*					
Voted . . .		100	1,144	+1,044	+597	+447

Is the result of small excesses in the accounts of all the Accounts officers excepting the United Provinces where the original provision of Rs. 100 remained unutilised.

H. 9.—Administration of Justice:						
O.	*23,400*					
	(b)	*26,000*	*28,865*	*+2,865*	*+4,980*	*—2,115*
S	*2,600*					

Due mainly to an excess of Rs. 4,641 in Baluchistan due to an unexpected refund order of Rs. 4,700 having been sanctioned during the year in the Loralai District. This was counterbalanced by small savings elsewhere.

H. 10.—Jails and Convict Settlements . . .	100	4,252	+4,152	+1,800	+2,352

Excess to the extent of Rs. 3,752 occurred in the estimates of the Accountant General Central Revenues due to no provision having been made in the original budget in respect of the Andamans and Nicobar Administration. The addition of Rs. 1,800 arranged by re-appropriation on 18th March 1929, based on progress of actuals, proved in sufficient The balance of the excess occurred in the North-West Frontier Province and was due to non-anticipation of the charge at the time of budgeting.

H. 11.—Police.					
Non-voted					
O.	..				
	(c)	*2,527*	*2,617*	*+9*	*+90*	..
S.	*2,527*				
Voted . . .		2,700	15,535	+12,835	+10,930	+1,905

Excesses occurred mainly in the North-West Frontier Province (Rs. 3,777) and in the estimates of the Accountant General, Central Revenues (Rs. 8,267). The former was due to refund of surplus receipts of cattle pounds (Rs. 3,706) in the Dehra Ismail Khan District; the excess having come to notice at the close of the year remained uncovered to the extent of Rs. 3,377. The latter excess occurred mainly in the Central India Administration (Rs. 9,687) due to unforeseen heavier refunds.

(*a*) Sanctioned on 9th January, 1929.

	Rs.
(*b*) Sanctioned on 5th January, 1929	100
,, ,, 26th January, 1929	200
,, ,, 22nd March, 1929	2,300
	2,600
(*c*) Sanctioned on 6th August, 1928	2,227
,, ,, 5th January, 1929, ...	300
	2,527

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds—*contd.*					
H. 12.—Ports and Pilotage .	10,500	9,103	—1,397	—430	—967

Savings occurred mainly in Bombay (Rs. 870) as the anticipations were not realised.

H. 12A.—Education:

Non-voted	*O.* .. (*a*) *S.* *100*	*100*	*33*	*—67*	..	*—67*
Voted . . .	..	640	+640	+705	—65	

Due to unforeseen expenditure incurred during the year in the estimates of the Accountant General, Central Revenues (Rs. 320) and of the Pay and Accounts Officer, Delhi, (Rs. 318).

H. 13.—Medical:

Non-voted	*O.* *500* (*a*) *S.* *3,000*	*3,500*	*2,942*	*—558*	..	*—558*

The additional appropriation (Rs. 3,000) was obtained by the Pay and Accounts Officer, Bangalore, as a result of the decision that the ration allowances paid to mid-wifery pupil nurses should be treated as 'Refunds'. The saving was due to smaller refunds than anticipated.

Voted	*O.* 4,000 (*b*) S. 1,000	5,000	6,571	+1,571	..	+1,571

Due to increased refunds in respect of X-Ray Stores returned to the X-Ray Institute (Rs. 1,615). Based on probable requirements a supplementary grant of Rs. 1,000 was obtained which proved to be inadequate. On the 30th March the local officer proposed a reappropriation for Rs. 689 from savings under "Grant No. 55—Medical Services" to meet part of the excess, but it was not accepted in audit as such transfers are not permissible under the rules.

H. 14.—Public Health . .	6,900	5,649	—1,251	..	—1,251

Relates to the Central Research Institute. The provision based on past actuals was not fully required.

H. 15.—Agriculture:

Non-voted . . .	*100*	*27*	*—73*	..	*—73*
Voted	*O.* 400 (*b*) *S.* 46,500	46,900	47,212	+312	+327	—15
	See Notes.					
H. 16.—Industries .	600	60	—540	—400	140

The saving occurred in the estimates of the Pay and Accounts Officer, Survey of India, due to smaller expenditure than originally anticipated.

(*a*) Sanctioned on 16th January, 1926.

(*b*) Voted by the Legislative Assembly on 18th February, 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds—*contd.*					
H. 17.—Miscellaneous Departments . . .	9,350	3,054	—6,296	—5,164	—1,132

The bulk of the saving occurred in (*i*) the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 5,650) due chiefly to no refunds being made of Patent fees (Rs. 400) and less refund from the sale proceeds of quinine (Rs. 4,950) as compared with the previous year and (*ii*) the Punjab (Rs. 2,385) due to the original grant having proved excessive. These savings were somewhat counterbalanced by excesses in certain circles chiefly in Baluchistan (Rs. 1,306) representing write-back of certain credits erroneously adjusted in the accounts of the Baluchistan Administration in the previous year; to meet this expenditure a supplementary grant of Rs. 1,000 was obtained under sub-head G.-2 with the approval of the account office, but the amount was finally adjusted under this head to which it was correctly debitable and it was too late then to arrange for a transfer of the provision.

H. 18.—Indian Stores Department	2,000	1,261	—739	..	—739

The saving occurred in the estimate of the Audit Officer, Indian Stores Department due to smaller refunds than anticipated.

H. 19.—Civil Works:

	Rs.				
Non-voted O.	.. (*a*)	*48,050*	*61,025*	*+12,975*	*+11,622*	*+1,353*
S.	*48,050*				

Mainly to increased expenditure in Bombay (Rs. 11,620) and Burma (Rs. 1,509), due to refunds of rents necessitated by the revision of the rules governing rent payable for Government residences.

Voted *O.*	6,300 (*b*)	18,800	17,372	—1,428	—1,682	+254
S.	12,500				

Mainly to savings in India (Rs. 2,099), Bengal (Rs. 880) counterbalanced by small excesses chiefly in the North-West Frontier Province (Rs. 861), Punjab (Rs. 270) and Bihar and Orissa (Rs. 375) incurred without appropriation. Smaller claims for refunds than originally anticipated account for the savings in India and Bengal.

H. 20.—Stationery and Printing:

O.	67,000 (*b*)	68,000	66,200	—1,800	—2,000	+200
S.	1,000				

The saving is the net result of a saving of Rs. 2,026 in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments due to less refunds in the Central Stationery Office than anticipated, reduced by excesses chiefly in the North-West Frontier Province (Rs. 152) due to unforeseen expenditure for which no provision existed.

		Rs.
(*a*) Sanctioned on	30th May, 1928	33,000
,,	3rd August, 1928	37,000
,,	9th October, 1928	3,500
,,	10th November, 1928	500
,,	26th November, 1928	2,200
,,	27th December, 1928	1,200
,,	20th February, 1929	—33,000
,,	6th March, 1929	3,650
		48,050

(*b*) Voted by the Legislative Assembly on 18th February, 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
England—Taxes on Income.					
O. Rs. 27,000 (a) S. —13,667	*13,333*	*6,762*	*—6,571*	..	*—6,571*
Due to fewer claims than anticipated.					
Exchange	..	7	+7	..	+7
Totals { *Non-voted* . . .	*2,27,53,112*	*2,13,50,283*	*—14,02,829*	*+11,622*	*—14,14,451*
Totals { Voted . . .	70,17,000	62,66,232	—7,50,768	—19,987	—7,30,781

NOTES.

1. The *plus* figure of Rs. 11,622 in column 5 against the total Non-Voted appropriation of Rs. 2,27,53,112 represents the aggregate reappropriation sanctioned by the Bombay Government from savings under Grant No. 69-Civil Works. As a result of reference to the Government of India, Finance Department, it has definitely been ruled that such transfers are not permissible and the decision has been noted by the Accountant General, Bombay, for the future.

2. Sub-head A.—Voted.—The saving of Rs. 14,042 in the original grant in Burma was further enhanced to Rs. 64,042 owing to a reappropriation of Rs. 50,000 obtained in November 1928 on a consideration of actuals for the first six months of the year and those of the preceding year.

3. H. 15—Voted.—The expenditure of Rs. 47,035 (included in Rs. 47,212) on account of refund of fees for fumigation of American cotton was included in the accounts of the Pay and Accounts Officer Survey of India but the supplementary grant of Rs. 46,500 for this purpose was erroneously obtained from the Assembly as relating to Bombay.

IMPORTANT COMMENTS.

Control over expenditure.

The large voted saving of Rs. 7,50,68 against the final grant of Rs. 70,17,000 seems to indicate defective control over expenditure. The total expenditure, it will appear, was well within the original grant of Rs. 65,51,000 and the supplementary grant of Rs. 4,66,000 obtained from the Legislative Assembly on the 18th February 1929 proved ultimately to be unnecessary, as large savings became available within the Grant. The expenditure recorded under this Grant is of a fluctuating nature and it is admittedly difficult to exercise a close control over the expenditure. The points for investigation, however, are whether the large savings which accrued in Bombay under the sub-head 'A voted' could not be foreseen when the supplementary grant of Rs. 4,66,000 was applied for in February 1929 and why the remaining saving of Rs. 6,12,432, after re-appropriations in Bombay could not be surrendered to Government.

(a) Sanctioned on 11th February, 1929.

GRANT No. 74—NORTH-WEST FRONTIER PROVINCE.

SUMMARY by Accounts of the Sum Expended, in the year ended 31 March 1929, compared with the Sum Granted, to defray the Expenses in connection with the NORTH-WEST FRONTIER PROVINCE.

Accounts.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
I.—Direct Demands on the Revenue:						
Land Revenue:	*Non-voted*	*44,000*	*43,829*	*—171*	*—1,000*	*+829*
	Voted	5,97,000	5,38,736	—58,264	+1,961	—60,225
II.—Direct Demands on the Revenue:						
Forest:	*Non-voted*	*25,000*	*17,659*	*—7,341*	*—4,000*	*—3,341*
	Voted	8,43,000	8,34,873	—8,127	+7,425	—15,552
III.—Other Direct Demands on the Revenue:						
Non-voted		*15,000*	*14,382*	*—618*	..	*—618*
Voted	Gross	6,17,800	6,08,521	—9,279	—3,447	—5,832
	Deductions	—13,800	—13,790	+10	..	+10
	Net	6,04,000	5,94,731	—9,269	—3,447	—5,822
IV.—Other Expenditure financed from Ordinary Revenues:		59,000	56,585	—2,415	—500	—1,915
V.—General Administration:						
	Non-voted	*4,35,100*	*4,26,865*	*—8,235*	*+498*	*—8,733*
	Voted	13,22,000	13,10,394	—11,606	—3,511	—8,095

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT I. DIRECT DEMANDS, ETC.—LAND REVENUE.

B. 2.—Actual expenditure amounted to Rs. 1,25,942 against the appropriation of Rs. 1,66,620 resulting in a saving of Rs. 40,678 which was due to (*i*) postponement of the Dehra Ismail Khan settlement and entertainment of smaller establishment for the Riverian tract (Rs. 33,000); (*ii*) smaller expenditure in the Peshawar Settlement than anticipated (Rs. 6,000) and (*iii*) non-utilisation of the provision for subsistence allowance to Tehsildars and Naib Tehsildars candidates, etc. (Rs. 1,500).

ACCOUNT II. DIRECT DEMANDS, ETC.—FOREST.

C. 1.—*Non-voted.*—Saving of Rs. 6,121 occurred against the appropriation of Rs. 18,900 due to the appointment of an officer whose pay was voted in place of the previous incumbent whose pay was non-voted.

Accounts.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
VI.—Administration of Justice:					
Non-voted	*1,28,000*	*1,20,873*	*—7,127*	*—5,911*	*—1,216*
Voted	6,06,900	6,34,607	+27,707	+29,319	—1,612
VII.—Jails and Convict Settlements:					
Non-voted	*1,000*	*673*	*—327*	..	*—327*
Voted . Gross	7,83,000	7,68,527	—14,473	—4,878	—9,595
Voted . Deductions	—14,000	—14,500	—500	—500	..
Voted . Net	7,69,000	7,54,027	—14,973	—5,378	—9,595
VIII.—Police:					
Non-voted	*2,18,000*	*2,13,143*	*—4,857*	*+2,950*	*—7,807*
Voted . Gross	26,21,400	26,25,733	+4,333	..	+4,333
Voted . Deductions	—3,400	—3,370	+30	..	+30
Voted . Net	26,18,000	26,22,363	+4,363	..	+4,363
IX.—Ecclesiastical	*87,000*	*88,211*	*+1,211*	*+1,100*	*+111*
X.—Political	*23,66,000*	*23,86,565*	*+20,565*	*+1,272*	*+19,293*
XI.—Frontier Watch and Ward:					
Gross	*95,27,651*	*94,54,315*	*—73,336*	*—558*	*—72,778*
Deductions	*—70,720*	*—70,720*	..	..	..
Net	*94,56,931*	*93,83,595*	*—73,336*	*—558*	*—72,778*
XII.—Education: *Non-voted*	*49,000*	*51,902*	*+2,902*	*+1,935*	*+967*
Voted	18,68,000	18,06,691	—61,309	—17,989	—43,320

ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

Voted.—Excess occurred chiefly under sub heads C. 1, D. 2, and D. 4. Under C. 1 (Rs 10,749) due to temporary additional appointments owing to heavy congestion of work (Rs. 7,500) and the balance chiefly to the appointment of a voted officer for a portion of the year while provision existed in the budget for a non-voted officer. Under D.-2 (Rs. 8,807) to heavy copying. work done by Public Prosecutor's section writers owing to abnormal increase of appeals and sessions cases. Under D. 4 (Rs. 11,025) due to abnormal increase in the number of criminal cases in the Peshawar District.

ACCOUNT VIII.—POLICE.

B. 6.—Voted.—Saving of Rs. 59,602 against the appropriation of Rs. 2,25,256 was due to non-utilisation in full of the allotments for (*i*) cost of Railway Warrants (Rs.27,700), (*ii*) grain compensation allowance (Rs. 23,500) and (*iii*) house rent and other allowances due to vacancies (Rs. 8,200).

ACCOUNT XI.—FRONTIER WATCH AND WARD.

Sub-head A. 2 (4).—The actual expenditure amounted to Rs. 3,88,763 against the appropriation of Rs. 4,40,731, resulting in a saving of Rs. 51,968 which was chiefly due to non-receipt of stores indented for during the year.

Sub-head A. 5 (3).—Savings of Rs. 32,782 occurred against the appropriation of Rs. 1,57,455 and was due to fall in the price of food stuff which resulted in less expenditure under grain compensation allowance.

ACCOUNT XII.—EDUCATION.

E. 1.—The actual expenditure amounted to Rs. 6,99,437 against the appropriation of Rs 8,14,500 resulting in a saving of Rs. 1,15,063 and was due to a double provision in the original estimates (Rs. 72,353) and the balance chiefly to less contributions made by the Department to Local bodies on account of conversion of a District Board Middle School to the status of a High School.

Accounts.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
XIII.—Medical :	*Non-voted* .	*69,000*	*73,560*	*+4,560*	*—286*	*+4,846*
	Voted .	3,20,000	3,47,328	+27,328	+20,697	+6,631
XIV.—Public Health :	*Non-voted* .	*17,000*	*16,836*	*—164*	*+4,000*	*—4,164*
	Voted .	92,000	84,733	—7,267	—6,448	—819
XV.—Agriculture, Scientific and Miscellaneous Departments and Industries :						
	Non-voted .	..	*146*	*+146*	..	*+146*
	Voted .	1,91,000	1,66,451	—24,549	—21,213	—3,336
XVI.—Miscellaneous . . .		67,000	71,442	+4,442	—916	+5,358
XVII.—Reduction made by the Legislative Assembly . . .		—100	..	+100	..	+100
Totals.	*Non-voted* *Gross* .	*1,29,81,751*	*1,29,08,959*	*—72,792*	..	*—72,792*
	Non-voted *Deductions*.	*—70,720*	*—70,720*	..	..	..
	Non-voted *Net* . .	*1,29,11,031*	*1,28,38,239*	*—72,792*	..	*—72,792*
	Voted . Gross .	99,88,000	98,54,621	—1,33,379	+500	—1,33,879
	Voted . Deductions	—31,200	—31,660	—460	—500	+40
	Voted . Net . .	99,56,800	98,22,961	—1,33,839	..	—1,38,839

ACCOUNT XIII.—MEDICAL.

B. 6.—Voted.—Excess of Rs. 21,769 occurred against the appropriation of Rs. 50,000 and was due to special grants made to (*i*) Davish Mission Female Hospital, Mardan (Rs. 2,000) and (*ii*) Provincial Hospital, Peshawar (Rs. 20,000).

Sub-head C.—The actual expenditure amounted to Rs. 58,578 against the appropriation o Rs. 48,000 resulting in an excess of Rs. 10,578 and was due to larger expenditure on account of training of North West Frontier Province students at the King Edward's Medical College and Medical School, Amritsar.

ACCOUNT XV.—AGRICULTURE, ETC.

Sub-head C. I. (1).—The actual expenditure amounted to Rs. 4,362 against the appropriation of Rs. 14,400 resulting in a saving of Rs. 10,038 and was due to the post of a Deputy Superintendent having remained vacant (Rs. 2,400) and the balance to the post of the Superintendent having been held by an officer drawing lower rate of pay than budgeted for.

Sub-head I. (3)—Voted.—Savings of Rs. 8,023 occurred against the appropriation of Rs. 14,422 and was due to less expenditure under travelling allowance and contingencies owing to (*i*) non-appointment of the Assistant Registrar, Co-operative Credit Societies, and (*ii*) vacancies in the existing establishment and late entertainment of the new establishment, etc.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Charges of Administration :					
A. 1.—Pay of Establishments .	14,500	17,944	+3,444	+4,071	—627
The Buner Border Forest Settlement establishment was sanctioned during the course of the year.					
A. 2.—Other charges . .	8,500	8,565	+65	+1,379	—1,314
B.—Survey and Settlement :					
B. 1.—Pay of Officers :					
Non-voted Rs. O. *27,800* (*a*) S. *—4,000*	*23,800*	*23,318*	*—482*	..	*—482*
Voted	14,500	13,859	—641	..	—641
B. 2.—Pay of Establishments .	1,66,620	1,25,942	—40,678	—15,627	—25,051
Due chiefly to (*i*) postponement of the Dehra Ismail Khan Settlement and entertainment of smaller establishment for the Riverian tract (Rs. 33,000); (*ii*) smaller expenditure in the Peshawar settlement than anticipated (Rs. 6,000) and (*iii*) non-utilisation of the provision for subsistence allowance to Tehsildars and Naib Tehsildars candidates, etc. (Rs. 1,500).					
B. 3.—Allowances, Honoraria, etc. :					
Non-voted . .	*3,200*	*2,180*	*—1,020*	*—1,000*	*—20*
The provision of Rs. 1,000 made for the travelling allowance of the Settlement Officer Dehra Ismail Khan, was not utilised.					
Voted . .	35,680	32,048	—3,632	—2,963	—669
Due chiefly to the postponement of the Dehra Ismail Khan Settlement.					
B. 4.—Supplies and Services .	9,000	1,321	—7,679	—4,500	—3,179
Smaller expenditure was incurred on Survey equipments than anticipated mainly on account of the postponement of the Dehra Ismail Khan Settlement.					
B. 5.—Contingencies . .	29,200	12,050	—17,150	—10,008	—7,142
Due to (*i*) the postponement of the Dehra Ismail Khan Settlement (Rs. 10,500) and (*ii*) late presentation of the bill for Massavies by the contractor in the Peshawar Settlement resulting in non-payment of the amount before the close of the year (Rs. 6,600).					
B. 6.—Establishment Charges paid to other Governments, Departments, etc.	25,000	45,080	+20,080	+33,977	—13,897
Larger Riverian tract was surveyed by the Survey of India Department.					

(*a*) Sanctioned on 9th March 1920.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Land Records:					
C. 1.—Pay of Establishments .	2,52,000	2,49,098	—2,902	..	—2,902
Owing mainly to smaller expenditure on leave salary than anticipated.					
C. 2.—Allowances, Honoraria, etc.	24,300	18,877	—5,423	—2,850	—2,573
Due to an erroneous provision of Rs. 2,500 on account of grant of certain leave concessions to Patwaris under this head and the balance due chiefly to non-utilisation in full of the provision for grain compensation allowance owing to favourable rates of food grains.					
C. 3.—Supplies and Services and Contingencies . .	7,700	4,548	—3,152	—1,518	—1,634
Due to economy.					
D.—Miscellaneous:					
Non-voted .	*17,000*	*18,331*	*+1,331*	..	*+1,331*
An arrear payment of pension (Rs. 684) was made. The original estimate, based on past actuals, also proved low.					
Voted . .	10,000	9,404	—596	..	—596
Totals . *Non-voted* .	*44,000*	*43,829*	*—171*	*—1,000*	*+829*
Totals . Voted . .	5,97,000	5,38,736	—58,264	+1,961	—60,225

ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FORESTS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—General Direction—					
Share of the cost of the Chief Conservator and his staff paid to the Punjab Government:					
Non-voted .	*700*	..	*—700*	..	*—700*
Due to no touring by the Chief Conservator of Forests.					
Voted . .	200	..	—200	..	—200
See "A.—Non-voted."					
B.—Conservancy and Works:					
Rs. O. 5,62,000 (a) S. 50,000	6,12,000	6,02,650	—9,350	..	—9,350
The supplementary grant of Rs. 50,000 was not utilised in full owing to the late receipt of sanction.					
C.—Establishments:					
C. 1.—Pay of Officers:					
Non-voted .	*18,900*	*12,779*	*—6,121*	*—4,000*	*—2,121*
An officer whose pay was "voted" was appointed in a deputation vacancy.					
Voted . .	17,000	19,614	+2,614	+1,800	+814
Due mainly to reasons against "C. 1.—Non-voted". The net excess was the result of an unanticipated adjustment of Rs. 868 on account of leave salary in the accounts for March 1929 final.					
C. 2.—Pay of Establishments .	80,600	78,133	—2,467	—1,900	—567
Change of incumbents mainly accounts for the saving.					
C. 3.—Grants-in-aid, Contributions, etc.	*600*	*600*	..	..	..
C. 4.—Other Charges:					
Non-voted .	*4,800*	*4,280*	*—520*	..	*—520*
Smaller expenditure was incurred under "Travelling Allowance" owing to the circumstances explained at "C. 1.—Non-voted" (Rs. 420) and the provision (Rs. 100) for payments on account of medical treatment of British Officers was not utilised.					
Voted . .	31,200	37,568	+6,368	+7,525	—1,157
Due to (1) the grant of compensatory and house-rent allowances to establishment (Rs. 2,277), (*ii*) increased expenditure under travelling allowance owing to the transfer to the North-West Frontier Province Administration of Travelling Allowance charges of the Timber Catching Depots at Khairabad hither to paid by the Punjab Government and the appointment of an Extra Assistant Conservator of Forests whose travelling allowance was voted inplace of an officer of the I. F. S. whose travelling allowance was non-voted (Rs. 1,675) and (*iii*) increased expenditure under "contingencies (Rs. 2,417) owing mainly to the adjustment of stationery charges of the Forest Department under this head for which provision was incorrectly made under the head "46-Stationery and Printing" and to increased charges on carriage of records.					

(a) Voted by the Legislative Assembly on the 18th February 1929.

ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FORESTS—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by Reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Interest on Forest Capital Outlay.	17,000	16,762	—238	..	—238
E.—Capital Outlay on Forests charged to Revenue :					
O. Rs. 49,000 (a) S. 36,000	85,000	80,146	—4,854	..	—4,854
Smaller expenditure was incurred on capital outlay owing to late receipt of sanction to the supplementary grant of Rs. 36,000 (*vide* remarks under " A " in Demand No. 85.—Forest Capital Outlay).					
Totals . *Non-voted* .	*25,000*	*17,659*	*—7,341*	*—4,000*	*—3,341*
Totals . Voted . .	8,43,000	8,34,873	—8,127	+7,425	—15,552

(a) Voted by the Legislative Assembly on the 18th February 1929.

ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Excise: District Executive Establishment:					
A. 1.—District Establishment—					
A. 1 (1).—Pay of Officers .	..	4,660	+4,660	+4,660	..
The post of an Excise Superintendent was raised to the status of a Gazetted Officer with effect from 1st January 1928.					
A. 1 (2).—Pay of Establishments . . .	43,630	38,449	—5,181	—4,660	—521
The saving is mainly due to the reason stated under "Pay of Officers" above (Rs. 4,660).					
A. 1 (3).—Other Charges .	30,770	32,210	+1,440	+4,179	—2,739
Larger expenditure was incurred on travelling allowance and rewards necessitated by increased smuggling of illicit drugs. The remaining saving was due to the extra grants obtained for travelling allowance and rewards not having materialised to the full extent anticipated.					
A. 1 (4).—*Deduct*—Amount recovered from the Punjab Government .	—6,000	—6,000	..	..	..
A. 2.—Bonded Warehouse Establishment:					
A. 2 (1).—Pay of Establishments . . .	4,700	4,694	—6	+84	—90
A. 2 (2).—Other Charges .	900	886	—14	+6	—20
A. 2 (3).—Compensation .	15,000	15,000	..	..	..
A. 2 (4).—*Deduct*—Amount recovered from the Punjab Government. . .	—7,800	—7,790	+10	..	+10
A. 3.—Cost of Opium Supplied to Excise Department .	40,800	39,165	—1,635	—1,679	+44
The cost price of excise opium was reduced from Rs. 26 to Rs. 23.					
A. 4.—Charges paid to Punjab Government for loss of still head duty . .	4,07,000	4,47,000	..	..	..
A. 5.—Charges paid to United Provinces Government for loss of still head duty	40,000				

ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Stamps:					
B. 1.—Pay of Establishments .	870	977	+107	+110	—3
The provision for leave salary (Rs. 70) proved inadequate.					
B. 2.—Other Charges:					
Non-voted .	*15,000*	*14,382*	*—618*	..	*—618*
Voted . .	18,130	10,984	—7,146	—5,855	—1,291
Due to smaller expenditure on carriage of stamps owing to the small supply of stamps during the year.					
C.—Registration:					
C. 1.—Pay of Establishments .	8,820	8,592	—228	..	—228
C. 2.—Other Charges . .	7,180	5,904	—1,276	—292	—984
Saving occurred under "Commission to Registrars" (Rs. 2,100) due to various causes; *viz.*, late entertainment of a non-official Sub-Registrar and smaller registration work, etc., and was counterbalanced by the excess under "Contract Contingencies" (Rs. 800) due to increased expenditure on books and registers.					
Totals — *Non-voted*	*15,000*	*14,382*	*—618*	..	*—618*
Totals — Voted — Gross . .	6,17,800	6,08,521	—9,279	—3,447	—5,832
Totals — Voted — Deductions .	—13,800	—13,790	+10	..	+10
Totals — Voted — Net . .	6,04,000	5,94,731	—9,269	—3,447	—5,822

Account IV.—Other Expenditure Financed from Ordinary Revenues.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works: Works for which neither Capital nor Revenue Accounts are kept—In Charge of Civil Officers.:					
A. 1.—Works . . .	35,000	34,666	—334	..	—334
A. 2.—Pay of Officers . .	4,800	4,800	..	..	..
A. 3.—Pay of Establishments .	10,600	10,277	—323	..	—323
A. 4.—Other Charges . .	8,600	6,842	—1,758	—500	—1,258
Due to less touring of the Irrigation Engineer and his staff than anticipated.					
Total .	59,000	56,585	—2,415	—500	—1,915

ACCOUNT V.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Chief Commissioner :					
A. 1.—Salary of the Chief Commissioner . .					
O. Rs. 71,500 (a) S. —5,500	*66,000*	*66,000*	..	..	..
A. 2.—Fixed Travelling Allowance	*3,000*	*3,000*	..	..	..
A. 3.—Sumptuary Allowance .	*6,000*	*6,000*	..	..	..
A. 4.—Other Allowances . .	*200*	*1,013*	*+813*	*+813*	..
Larger expenditure was incurred on cost of passages than anticipated.					
A. 5.—Staff and Household :					
A. 5 (1).—Pay of Officers :					
Non-voted .	*10,800*	*10,505*	*—295*	..	*—295*
Voted . .	12,000	7,982	—4,018	—3,000	—1,018
The post of Indian Personal Assistant to the Chief Commissioner was held by a junior officer.					
A. 5 (2).—Pay of Establishments	10,300	12,327	+2,027	+2,037	—10
The allotment for leave salary proved insufficient.					
A. 5. (3).—Other Charges .					
Non-voted .	*2,500*	*2,108*	*—392*	*—200*	*—192*
Chiefly due to non-utilisation of the provision made for "Cost of Medical treatment of British Officers".					
Voted . .	14,700	14,886	+186	+301	—115
A. 6.—Tour Expenses . .	31,000	24,575	—6,425	—3,000	—3,425
Due to less touring.					
B.—Secretariat :					
B. 1.—Pay of Officers :					
Non-voted .	*39,000*	*41,489*	*+2,489*	*+3,244*	*—755*
An officer on special duty was appointed in the Chief Commissioner's Office.					
Voted . .	15,000	14,601	—399	..	—399
B. 2.—Pay of Establishments .	96,110	87,148	—8,962	—8,476	—486
Due to retirement (about Rs. 3,000) and temporary vacancies. (Rs. 5,000 nearly).					

(a) Sanctioned on the 9th March 1929.

ACCOUNT V.—GENERAL ADMINISTRATION—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Secretariat—*contd.*					
B. 3.—Allowances, Honoraria, etc.:					
Non-voted .	*4,600*	*2,143*	*—2,457*	*—2,381*	*—76*
The provision of Rs. 2,200 on account of cost of passage was not utilised.					
Voted . .	8,930	12,020	+3,090	+3,056	+34
Due to the grant of honoraria to clerks for additional work done in connection with Afghanistan disturbances (Rs. 943) and the balance to under-estimation of the original budget.					
B. 4.—Supplies and services and contingencies . .	41,360	44,124	+2,764	+4,000	—1,236
Due chiefly to larger expenditure on service postage and telegram charges necessitated by disturbances in Afghanistan.					
B. 5.—Grants-in-aid, Contributions, etc.	..	*616*	*+616*	..	*+616*
No provision was made due to omission on the part of the controlling officer.					
C.—Local Fund Audit Charges paid to the Audit Department . .	7,000	7,282	+282	..	+282
Due to rounding.					
D.—Revenue Commissioner:					
D. 1.—Pay of Officers:					
Non-voted .	*36,000*	*35,915*	*—85*	..	*—85*
Voted . .	15,200	14,277	—923	..	—923
The provision for leave salary (Rs. 1,160) was not fully utilised.					
D. 2.—Pay of Establishments .	72,300	72,841	+541	+1,445	—904
D. 3.—Other Charges:					
Non-voted .	*3,400*	*3,000*	*—400*	*+785*	*—1,185*
Smaller expenditure was incurred on tour than anticipated. A sum of Rs. 1,185 was reappropriated to this head on 27th March 1929 to meet a charge on account of cost of passage, but the debit was received in the next year.					
Voted . .	33,100	30,267	—2,833	—1,674	—1,159
Due chiefly to (i) curtailment of expenditure under contingencies to provide funds to meet inevitable payments under other heads (about Rs. 2,000) and (ii) less touring (about Rs. 1,000).					

ACCOUNT V.—GENERAL ADMINISTRATION—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—District Establishment :					
E. 1.—Pay of Officers :					
Non-voted O. Rs. *2,40,000* (a) S. *—11,400*	*2,28,600*	*2,15,179*	*—13,421*	*—3,244*	*—10,177*
Due chiefly to the posts of Assistant Commissioners, Mansehra and Dehra Ismail Khan having been held by voted officers instead of by non-voted officers for whom provision was made.					
Voted . .	1,40,000	1,48,888	+8,888	+2,000	+6,888
See " E.-1.—Non-voted."					
E. 2.—Pay of General Establishments . .	2,31,210	2,26,153	—5,057	—5,105	+48
E. 3.—Pay of Treasury Establishments. . . .	49,000	46,725	—2,275	—1,640	—635
Smaller expenditure on leave salary (Rs. 700 nearly) and appointment of men on lower rates of pay in vacancies caused the savings.					
E. 4.—Pay of Sub-Divisional Establishments . .	1,59,000	1,62,966	+3,966	+6,385	—2,419
Due to adjustment of half the cost of establishment recoverable from the Khan of Teri by credit to receipt head instead of to the service head (by reduction of expenditure) as originally anticipated when making the provision (Rs. 3,787) and the balance to the entertainment of Naib Tehsildars for the collection of arrears of Land Revenue, etc.					
E. 5.—Pay of Other Establishments	38,890	40,907	+2,017	+1,646	+371
Due to transfer, owing to change of classification of charges relating to the District Botanical and other Public Gardens Establishments to this head originally provided under Major Head " 34-Agriculture ".					
E. 6.—Travelling Allowances :					
Non-voted .	*32,400*	*38,348*	*+5,948*	*+3,990*	*+1,958*
Due to an officer having been transferred from a distant place and to the enhancement of travelling allowance rates in the Hazara district owing to the Mansehra and Abbottabad Tehsils having been declared as ordinary hill tracts (Rs. 7,400) counterbalanced by the savings under cost of passages (Rs. 1,400) due to smaller expenditure than originally anticipated.					
Voted . .	78,000	77,066	—934	—5,912	+4,978
Funds reappropriated from this subhead through some misapprehension resulted in a large uncovered excess.					

(a) Sanctioned on the 9th March 1929.

ACCOUNT V.—GENERAL ADMINISTRATION—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
E.—District Establishment—*concld.*					
E. 7.—Other Allowances, Honoraria, etc.:					
Non-voted .	*2,600*	..	*—2,600*	*—2,509*	*—91*
The provision made for the cost of medical treatment of British Officers was not utilised.					
Voted .	66,400	75,691	+9,291	+12,439	—3,148
Due chiefly to larger expenditure on remuneration and wages to copyists as a result of increased copying work.					
E. 8.—Supplies and Services .	3,000	1,093	—1,907	—450	—1,457
Smaller expenditure was incurred on the purchase of tents scales, and weights.					
E. 9.—Contract Contingencies .	1,34,000	1,26,314	—7,686	—4,247	—3,439
Due to economy. See also Account VI—Sub-head D, 6.					
E. 10.—Other Contingencies .	55,500	55,061	—439	—3,316	+2,877
E. 11.—Grants-in-aid, Contributions, etc. . . .	..	*1,549*	*+1,549*	..	*+1,549*
See 'B 5'					
F.—Miscellaneous Discretionary Grants by Heads of Provinces, etc. .	10,000	7,200	—2,800	..	—2,800
Fewer applications were received for assistance from this grant.					
Totals { *Non-voted* .	*4,35,100*	*4,26,865*	*—8,235*	*+498*	*—8,733*
Totals { Voted . .	13,22,000	13,10,394	—11,606	—3,511	—8,095

ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Law Officers (fees to pleaders and other charges) . . .	38,000	43,147	+5,147	+4,553	+594

Due partly to the appointment of an additional Public Prosecutor in the Bannu District (Rs. 1,300) and partly to increased expenditure owing to an increase in the number of Criminal and Sessions cases.

B.—Judicial Commissioner :

B. 1.—Pay of Officers :

		Rs.				
Non-voted	*O.*	*78,250* (*a*)	*76,250*	*75,000*	*—1,250*	*—1,050*	*—200*
	S.	*—2,000*				

The provision for the leave salary (Rs. 3,250) was not fully utilised.

Voted . .	7,670	7,849	+179	+275	—96

A supervisor for destruction of obsolete records was appointed in the court of the Judicial Commissioner.

B. 2.—Pay of Establishments .	34,210	36,077	+1,867	+1,870	—3

Due chiefly to (*i*) non-realisation of the reduction made by local Administration in the original budget for probable savings (Rs. 817), (*ii*) conversion of the post of a Librarian from temporary to permanent for which provision existed under Civil and Sessions Courts-Pay of Establishments (Rs. 528) and (*iii*) entertainment of additional temporary establishment for weeding of records (Rs. 400).

B. 3.—Other Charges :

Non-voted .	*750*	*1,178*	*+428*	*+250*	*+178*

Due to cost of passage (Rs. 252) and the balance to non-realisation in full of the reduction made by local Administration in the original budget for purposes of rounding.

Voted . .	11,120	10,368	—752	—430	—322

Mainly due to economy in contingent expenditure.

C.—Civil and Sessions Courts :

C. 1.—Pay of Officers :

		Rs.				
Non-voted	*O.*	*50,700* (*a*)	*42,700*	*42,245*	*—455*	..	*—455*
	S.	*—8,000*				
	Voted . .		1,45,300	1,56,049	+10,749	+10,700	+49

Due to the appointments of temporary Divisional and Sessions Judges in the Peshawar and Derajat Divisions owing to heavy congestion of work (Rs. 7,500) and the balance chiefly to the appointment of a voted officer for a portion of the year while the provision in the budget existed for a non-voted officer.

(*a*) Sanctioned on the 9th March 1929.

ACCOUNT VI.—ADMINISTRATION OF JUSTICE—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
C.—Civil and Sessions Courts—*concld.*					
C. 2.—Pay of Establishments .	1,63,550	1,66,115	+2,565	+2,197	+368
Extra establishment was entertained for the courts of temporary Divisional and Sessions Judges in the Peshawar and Derajat Divisions.					
C. 3.—Allowances, Honoraria, etc.:					
Non-voted .	*8,300*	*2,450*	*—5,850*	*—5,111*	*—739*
The provision for cost of passage was not fully utilised.					
Voted . .	24,760	26,848	+2,088	+2,457	—369
Due chiefly to (1) inter-departmental transfers and increased touring (Rs. 3,100 nearly) and (*ii*) increase in the number of Sessions cases (Rs. 700 nearly). These excesses were counterbalanced by the savings under "compensation for dearness of food" due to its non-utilisation in full (Rs. 1,700).					
C. 4.—Contingencies . .	27,390	24,553	—2,837	—2,665	—172
See "B.-3.—Voted".					
D.—Criminal Courts:					
D. 1.—Pay of Establishments .	18,600	14,858	—3,742	—3,048	—694
Owing mainly to the abolition of benches of Honorary Magistrates in the Peshawar District.					
D. 2.—Section Writing Charges	28,300	37,107	+8,807	+9,177	—370
Heavy copying work had to be done by the section-writers owing to abnormal increase of appeals and Sessions cases.					
D. 3.—Allowances, Honoraria, etc.	10,600	6,227	—4,373	—3,920	—453
Chiefly owing to causes stated under "D.-1".					
D. 4.—Diet and Road Money of Witnesses . . .	57,000	68,025	+11,025	+11,278	—253
There was abnormal increase in the number of criminal cases in the Peshawar District.					
D. 5.—Expenses of Jirgas .	39,400	34,919	—4,481	—4,500	+19
Lesser number of cases were referred to Jirgas than anticipated.					
D. 6.—Other Contingenciess .	1,100	2,465	+1,365	+1,375	—10
Due to transfer of contingent charges of Criminal Courts from 22 General Administration to this head. See Account V—Sub-head E. 9.					
E.—Reduction made by the Legislative Assembly . . .	—100	..	+100	..	+100
Totals { *Non-voted* .	*1,28,000*	*1,20,873*	*—7,127*	*—5,911*	*—1,216*
Totals { Voted . .	6,06,900	6,34,607	+27,707	+29,319	—1,612

ACCOUNT VII.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Jails :					
A. 1.—Pay of Officers :					
Non-voted	*1,000*	*673*	*—327*	..	*—327*
An officer whose pay was voted was appointed as Superintendent of Jail in place of an officer whose pay was non-voted.					
Voted	28,380	27,596	—784	—400	—384
A. 2.—Pay of Establishments	1,78,420	1,73,366	—5,054	—4,278	—776
Mainly due to (*i*) vacancies in the cadre of Jail warders (Rs. 2,500) and (*ii*) lower grade warders having been appointed in vacancies caused by retirement and dismissal of senior ones (Rs. 1,500).					
A. 3.—Allowances, Honoraria, etc.	8 600	8,288	—312	+800	—1,112
The reappropriation of Rs. 800, which increased the savings, was made (*i*) on account of grain compensation allowance (Rs. 100) which was expected to be paid in January and February 1929, but was not sanctioned by the local Administration and (*ii*) on account of travelling allowance (Rs. 700) which was expected to be incurred but was not spent owing to less transfers of Warders and Jailors.					
A. 4.—Dietary Charges	2,40,100	2,48,089	+7,989	+12,704	—4,715
Due to increase in the Jail population and higher rates of food provision.					
A. 5.—Other Supplies	1,58,300	1,66,597	+8,297	+1,446	+6,851
Due mainly to certain debits relating to the year 1929-30 having erroneously been raised by the Military Department in the accounts for March 1929 (Final) and adjusted by the Accountant General, Punjab in that year. The mistake came to light too late to admit of any readjustment.					
A. 6.—Contingencies	22,200	20,720	—1,480	—1,200	—280
Due to economy.					
A. 7.—Charges paid to other Governments for maintenance of prisoners	50,000	28,809	—21,191	—13,950	—7,241
Due to (*i*) smaller number of prisoners transferred to jails of other Provinces and (*ii*) the retransfer of several prisoners from the United Provinces Jails to this Province.					
A. 8.—*Deduct*—Cost of convict labour supplied to Jail Press	—14,000	—14,500	—500	—500	..
More prisoners were employed in the Jail Press on account of increased work.					
B.—Jail Manufacture :					
B. 1.—Pay of Establishments	250	192	—58	..	—58
B. 2.—Other Charges	96,750	94,870	—1,880	..	—1,880
Totals — *Non-voted*	*1,000*	*673*	*—327*	..	*—327*
Totals — Voted — Gross	7,83,000	7,68,527	—14,473	—4,878	—9,595
Totals — Voted — Deductions	—14,000	—14,500	—500	—500	..
Totals — Voted — Net	7,69,000	7,54,027	—14,973	—5,378	—9,595

ACCOUNT VIII.—POLICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted. + or —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Superintendence:					
A. 1.—Pay of Officers . .	*47,000*	*44,612*	*—2,388*	..	*—2,388*
Chiefly due to non-utilisation of the provision for leave salary.					
A. 2.—Pay of Establishments .	21,540	21,789	+249	+500	—251
A. 3.—Other Charges:					
Non-voted .	*4,200*	*2,917*	*—1,283*	*—1,200*	*—83*
Due to non-utilisation of the provision for (1) cost of uniforms and chargers to Imperial Police Officers (Rs. 1,000) and (ii) payment on account of medical treatment of British Officers of the Superior Civil Services (Rs. 200).					
Voted . .	38,060	38,352	+292	+2,755	—2,463
The Sum of Rs. 2,755 in column 5 includes re-appropriation of Rs. 2,000 which was applied for early in December 1928, when savings under the sub-head could not be anticipated.					
A. 4.—Grants-in-aid, Contributions, etc. . . .	*1,200*	*1,400*	*+200*	..	*+200*
The excess remained uncovered through some misapprehension in the office of the controlling officer.					
B.—District Executive Force—District Police:					
B. 1.—Pay of Officers:					
Non-voted O. 1,25,500 (a) S. —9,692	*1,15,808*	*1,12,974*	*—2,834*	..	*—2,834*
Voted	67,500	71,650	+4,150	+9,000	—4,850
Owing to abnormal increase of expenditure under "Leave Salary". The extra provision made by reappropriation to meet anticipated excess did not wholly materialise due chiefly to suspension and casualty. Saving was left to meet the lump reduction of Rs. 40,000 (Sub-head I).					
B. 2.—Police Force .					
B. 3.—Mounted Police .	17,51,590	17,31,877	—19,713	—12,004	—7,709
B. 4.—Office Establishments					
Chiefly due to vacancies kept unfilled and to leave vacancies in all ranks.					
B. 5.—Travelling Allowance .					
Non-voted .	*14,000*	*14,498*	*+498*	*+1,100*	*—602*
Voted . .	60,140	84,187	+24,047	+24,900	—853
Owing mainly to abolition of the system of issuing Railway Warrants for railway journeys during the year.					

(a) Sanctioned on the 5th March 1929 (—Rs. 692) and on the 9th March 1929 (—Rs. 9,000).

ACCOUNT VIII.—POLICE—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—District Executive Force—District Police—*concld.*					
B. 6.—Other Allowances, etc.:					
Non-voted .	*1,800*	*3,475*	*+1,675*	*+3,100*	*—1,425*
Due to no-provision for conveyance allowance having been originally made.					
Voted . .	2,25,256	1,65,654	—59,602	—41,887	—17,715
The allotments for (*i*) cost of railway warrants (Rs. 27,700), (*ii*) grain compensation allowance (Rs. 23,500), and (*iii*) house-rent and other allowances, due to vacancies (Rs. 8,200) were not fully utilised. See B. 5—Voted.					
B. 7.—Clothing . . .	1,07,340	1,07,487	+147	+144	+3
B. 8.—Arms and Ammunitions	25,000	22,335	—2,665	—4,000	+1,335
The saving was due chiefly to Arms and Ammunitions indented for from the Arsenal having not been supplied during the year (about Rs. 4,000). This was counterbalanced by debits (aggregating about Rs. 2,200) which were erroneously raised by the Controller of Military Accounts in the Accounts for March, 1929 final instead of in the Accounts for 1929-30.					
B. 9.—Other Supplies and Services . . .	33,706	28,471	—5,235	—5,979	+744
The provision under the head "cost of Uniform, Horse and Saddlery" made to meet unforeseen claims of Indian Police Officers who came on transfer from the Punjab or from the Frontier Constabulary remained unutilised as no officer put in a claim.					
B. 10.—Contingencies . .	1,07,168	1,11,576	+4,408	+4,209	+199
Chiefly due to (*i*) increased expenditure under contract contingencies on account of additional police for Kohat City (Rs. 724), (*ii*) adjustment of riding school charges at Phillaur under this head (Rs. 1,200); (*iii*) additional expenditure on account of law books purchased for the use of prosecuting officers (Rs. 680) and (*iv*) heavy repairs to Police buildings (Rs. 1,800).					
B. 11.—Grants-in-aid, Contributions, etc. . . .	*8,000*	*8,951*	*+951*	*+1,000*	*—49*
Contributions for officers on leave *Ex*-India were not provided for in the original estimates.					
Other Police:					
B. 12.—Police Force . .	8,900	8,631	—269	..	—269
B. 13.—Mounted Police . .	550	233	—317	..	—317
Due to reduction of 2 mounted police constables from the 1st August 1928.					
B. 14.—Other Allowances, Honoraria, etc. . .	1,550	412	—1,138	..	—1,138
Due to the cause mentioned under 'B. 13' (Rs. 420) and the balance chiefly due to non-utilisation of the provision for grain compensation allowances.					
B. 15.—Supplies and Services .	600	617	+17	..	+17
B. 16.—Contingencies .	800	818	+18	..	+18
B. 17.—*Deduct*—Establishment Charges, etc. recovered from other Governments, Departments, etc., (Posts and Telegraphs) .	—3,400	—3,370	+30	..	+30

ACCOUNT VIII.—POLICE—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Railway Police:					
D. 1.—Pay of Officers	6,000	5,814	—186	..	—186
D. 2.—Pay of Establishments	71,190	93,931	+22,741	+18,868	+3,873
Mainly due to the debits raised by the Railway Department on account of the cost of Badraggas employed from 1st April 1924 which could not be anticipated.					
D. 3.—Allowances, Honoraria, etc.	8,690	8,178	—512	+750	—1,262
D. 4.—Supplies and Services and Contingencies	19,120	17,742	—1,378	—742	—636
Owing mainly to savings under "Rent of Quarters built by the North Western Railway for the Decanville Railway Police" during the year on account of the abolition of the said Railway.					
E.—Police Training School:					
E. 1.—Establishment Charges paid to other Governments, Departments, etc.	11,000	11,250	+250	+250	..
F.—Criminal Investigation Department:—					
F. 1.—Pay of Officers:					
Non-voted O. Rs. 22,000 (a)	22,692	22,000	—692	..	—692
S. 692		See Notes.			
Voted	8,000	4,687	—3,313	—3,000	—313
Due to the appointment of a junior (officiating) Deputy Superintendent of Police in the Criminal Intelligence Department while provision was made for a senior permanent officer.					
F. 2.—Police Force.	60,000	62,486	+2,486	+5,000	—2,514
F. 3.—Office Establishment					
No provision was originally made for leave salary.					
F. 4.—Allowances, Honoraria, etc.:					
Non-voted	1,700	1,561	—139	—50	—89
Voted	17,700	17,994	+294	+1,460	—1,166
F. 5.—*Grants-in-aid, Contributions, etc.*	600	755	+155	..	+155
F. 6.—Secret Charges	See A.-4. 500	500	..	..	..
F. 7.—Other Charges:					
Non-voted	1,000	..	—1,000	—1,000	..
The allotment was for "cost of uniform and charges to Imperial Police and Provincial Police Officers" and was not utilised.					
Voted	4,500	4,641	+141	+163	—22

(a) Sanctioned on the 5th March 1929.

ACCOUNT VIII.—POLICE—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Cattle Pounds	3,000	2,965	—35	..	—35
H.—Miscellaneous	2,000	1,456	—5,44	—387	—157
	Due to economy.				
I.—*Deduct*—Probable Savings . .	—40,000	..	+40,000	..	+40,000
	The saving was not fully realised.				
Totals { *Non-voted* . . .	*2,18,000*	*2,13,143*	*—4,857*	*+2,950*	*—7,807*
Totals { Voted { Gross . .	26,21,400	26,25,733	+4,333	..	+4,333
Totals { Voted { Deductions .	—3,400	—3,370	+30	..	+30
Totals { Voted { Net . .	26,18,000	26,22,363	+4,363	..	+4,363

ACCOUNT IX—ECCLESIASTICAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Ecclesiastical Establishments :					
A. 1.—Church of England :					
A. 1. (1).—Pay of Officers .	*55,900*	*55,898*	*—2*	..	*—2*
A. 1. (2).—Pay of Establishments . . .	*900*	*900*	..	..	..
A. 1. (3).—Other charges .	*23,400*	*25,076*	*+1,676*	*+1,100*	*+576*
Due mainly to greater expenditure under "visitation" than that anticipated.					
A. 2.—Church of Scotland :					
A. 2 (1).—Pay of Establishments . . .	*300*	*275*	*—25*	..	*—25*
A. 2 (2).—Other Charges .	*1100*	*684*	*—416*	..	*—416*
Smaller expenditure was incurred on contingencies of the Cherat unconsecrated Church on account of the frequent changes of the Chaplains.					
A. 3.—Church of Rome :					
A. 3 (1).—Pay of Establishments	*240*	*191*	*—49*	..	*—49*
A. 3 (2).—Other Charges .	*260*	*249*	*—11*	..	*—11*
B.—Cemetery Establishment . .	*4,900*	*4,938*	*+38*	..	*+38*
Total . .	*87,000*	*88,211*	*+1,211*	*+1,100*	*+111*

Account X.—Political.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Political Agents :					
A. 1.—Pay of Officers . .	*2,15,786*	*2,25,839*	*+10,053*	*+9,182*	*+871*
Due mainly to change of incumbents, higher expenditure under leave salary and deputation of an officer to Swat Forests in Malakand Agency.					
A. 2.—Pay of Establishments .	*2,22,290*	*2,22,645*	*+355*	*—2,208*	*+2,563*
A. 3.—Allowances, Honoraria, etc.	*1,05,600*	*1,12,816*	*+7,216*	*+7,322*	*—106*
Excess occurs under "cost of passages" and is due to higher expenditure in Khyber Agency than anticipated.					
A. 4.—Supplies and Services .	*40,040*	*42,369*	*+2,329*	*+8,643*	*—6,314*
Owing mainly to the payment of compensation for Razmak Camp for 1924-25. The remaining saving is due to anticipated expenditure which did not materialise (Rs. 3,300 roundly) and expenditure for stallions wrongly debited to A-6 (Rs. 2,410).					
A. 5.—Secret Expenses . .	*22,260*	*22,989*	*+729*	*+700*	*+29*
A. 6.—Contingencies . .	*1,13,224*	*1,38,971*	*+25,747*	*+16,972*	*+8,775*
Due mainly to (i) increased expenditure under telephone charges owing to the payment of the rent of telephone lines transferred from the Military Department (Rs. 6,800), (ii) construction of embankment at Miranshah (Rs. 1,500) and (iii) construction of a school at Maddakhel (Rs. 13,000). The balance of the excess is due to some discrepancy in expenditure figures which is under investigation. See also A.-4.					
A. 7.—Grants-in-aid, Contributions, etc.	*1,800*	*2,400*	*+600*	..	*+600*
Increased expenditure was not anticipated as the adjustment was made after the close of the year					
B.—Medical Establishment in Agencies :					
B. 1.—Pay of Officers . .	*33,300*	*43,219*	*+9,919*	*+4,600*	*+5,319*
Partly due to (*i*) appointment of 2nd Medical Officer at Chitral (Rs. 200) (*ii*) appointment of British Medical Officer, Razmak (Rs. 1,370), and (*iii*) increased pay of Civil Surgeons of Tochi and Razmak (Rs. 3,030).					
B. 2.—Pay of Establishments .	*34,600*	*35,087*	*+487*	..	*+487*
B. 3.—Allowances, Honoraria, etc.	*8,300*	*7,705*	*—595*	*+900*	*—1,495*
Due to less transfers among the Medical Staff in Agencies and less touring of the Agency Surgeons.					
B. 4.—Supplies and Services .	*26,900*	*24,059*	*—2,841*	*—2,479*	*—362*
The cost of English medicines supplied by the Military Department for 1928-29 was adjusted in the accounts for the year 1927-28 on receipt of a debit from the Military Department in that year.					
B. 5.—Contingencies . .	*16,900*	*24,639*	*+7,739*	*+6,100*	*+1,639*
Due chiefly to (*i*) increase in the number of patients in the Kurrum Agency (Rs. 2,000) and in the North West Agency (Rs. 2,000), (*ii*) equipment of the Chitral Civil Hospital (Rs. 2,000) and of the South West Jandola Hospitals (Rs. 1,000).					
B. 6.—Grants-in-aid Contributions, etc.		*500*	*+500*	..	*+500*
No expenditure was anticipated.					
D.—Allowances to Frontier Tribes .	*8,20,000*	*8,11,664*	*—8,336*	*—10,308*	*+1,972*
Allowances to Orakzias of Tirah in the Kohat District were not paid.					

Account X.—Political—concld.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Political Subsidies . . .	*42,000*	*42,000*	..	..	..
F.—Entertainment Charges . .	*3,39,600*	*3,42,574*	*+2,974*	*—1,483*	*+4,457*
Due to omission on the part of the disbursing officer to account for certain expenditure.					
G.—Refugees and State Prisoners and Kabul Refugees . . .	*9,000*	*7,996*	*—1,004*	*—576*	*—428*
Allowances of certain Refugees were stopped.					
H.—Miscellaneous:					
H. 1.—Pay of Officers . .	*4,200*	*4,307*	*+107*	*+800*	*—693*
The savings in the net appropriation were due to the fact that the anticipated excess was over-estimated owing to a difference between the expenditure figures as booked in the Accounts office and those recorded by the controlling officer.					
H. 2.—Pay of Establishments .	*22,459*	*24,892*	*+2,433*	*+2,234*	*+199*
The provision for leave salary proved insufficient.					
H. 3.—Other Charges . .	*2,87,741*	*2,49,894*	*—37,847*	*—39,127*	*+1,280*
Due mainly to non-utilisation of Rs. 20,000 reserved by Chief Commissioner for "Miscellaneous and Unforeseen Charges".					
Total .	*23,66,000*	*23,86,565*	*+20,565*	*+1,272*	*+19,293*

ACCOUNT XI.—FRONTIER WATCH AND WARD.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Frontier Constabulary and Militias:					
A. 1.—Frontier Constabulary:					
A. 1 (1).—Pay of Commandant and Other Officers .	*1,71,000*	*1,69,457*	*—1,543*	*—600*	*—943*
A. 1 (2).—Police Force .	*9,25,800*	*9,36,804*	*+11,004*	*+13,000*	*—1,996*
Two extra platoons were sanctioned during the year after the budget was framed.					
A 1 (3).—Mounted Force .	*2,60,200*	*2,54,719*	*—5,481*	*—4,600*	*—881*
Some posts remained vacant.					
A. 1 (4).—Office Establishment	*56,160*	*51,667*	*—4,493*	*—2,400*	*—2,093*
Due mainly to non-utilisation of the provision for leave salary.					
A. 1 (5).—Travelling Allowance . . .	*23,000*	*28,896*	*+5,896*	*+6,000*	*—104*
Due mainly to the cut made by the local Administration in anticipation of the savings having not materialised.					
A. 1 (6).—Ration Allowance	*3,35,780*	*3,41,910*	*+6,130*	*+7, 000*	*—870*
	See "A. 1 (2)."				
A. 1 (7).—Other Allowances, Honoraria, etc. .	*24,640*	*16,139*	*—8,501*	*—6,000*	*—2,501*
The allotment (Rs. 10,000) for grain compensation allowance was not fully utilised.					
A. 1 (8).—Clothing . .	*1,13,000*	*1,11,536*	*—1,464*	*—1,446*	*—18*
A. 1 (9).—Arms and Ammunitions . . .	*76,000*	*78,700*	*+2,700*	*+19,481*	*—16,781*
Many condemned rifles had to be replaced The saving of Rs. 16,781 over the net appropriation is due to the fact that debits anticipated were not received during the course of the year.					
A. 1 (10).—Other Supplies and Services . . .	*1,32,200*	*1,15,954*	*—16,246*	*—14,817*	*—1,429*
Saving mainly due to the border conditions having remained peaceful.					
A. 1 (11).—Contingencies .	*83,400*	*85,080*	*+1,680*	*+3,344*	*—1,664*
New telephone connections were installed.					
A. 1 (12).—Grants-in-aid Contributions, etc. . .	*8,400*	*10,551*	*+2,151*	*+3,908*	*—1,757*
The extra expenditure was not anticipated at the time of budgeting.					
A. 2.—South Waziristan, Scouts:					
A. 2 (1).—Pay of Officers O. *1,87,000* (a) S. *—10,000*	*1,77,000*	*1,76,610*	*—390*	...	*—390*

(a) Sanctioned on the 9th March 1929.

ACCOUNT XI.—FRONTIER WATCH AND WARD.—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A. 2.—South Waziristan—concld.					
A. 2 (2).—Pay of Establishments . . .	*9,08,000*	*9,00,920*	*—7,080*	*—5,495*	*—1,585*
Due to temporary vacancies.					
A. 2 (3).—Allowances, Honoraria, etc. . . .	*3,22,250*	*3,27,529*	*+5,279*	*+11,746*	*—6,467*
Due to the grant of bonus not anticipated at the time of framing the budget in view of the sanction having been received late.					
A. 2 (4).—Supplies and Services O. Rs. *4,75,300 (a)* S. *—34,569*	*4,40,731*	*3,88,763*	*—51,968*	*—15,321*	*—36,647*
Due mainly to non-receipt of stores indented for during the year.					
A. 2 (5).—Contingencies .	*42,700*	*43,735*	*+1,035*	*—3,115*	*+4,150*
Expenditure on account of telephone charges was erroneously debited to this head instead of to A. 2 (4).					
A. 2 (6).—Grants-in-aid. Contributions, etc.		*5,015*	*+5,015*	*+7,267*	*—2,252*
The expenditure was not anticipated at the time of budgeting.					
A. 3.—Chitral Scouts:					
A. 3 (1).—Pay of Officers .	*24,000*	*21,057*	*—2,943*	*—2,017*	*—926*
The pay of a British officer was drawn in advance in 1927-28 at the time of his proceeding on leave.					
A 3 (2).—Pay of Establishments . . .	*17,900*	*17,765*	*—135*	..	*—135*
A. 3 (3).—Allowances, Honoraria, etc. . . .	*16,800*	*15,189*	*—1,611*	*—1,378*	*—233*
Smaller expenditure was incurred on travelling allowances (Rs. 1,000) and other allowances (Rs. 500) than anticipated.					
A. 3 (4).—Supplies and Services . . .	*26,700*	*25,194*	*—1,506*	..	*—1,506*
A. 3 (5).—Contingencies .	*1,600*	*2,090*	*+490*	*+500*	*—10*
Due to the transport of empty cases of cartridges fired by the Body Guard of His Highness the Mehtar of Chitral which was not anticipated at the time of framing the budget.					
A. 3 (6).—Grants-in-aid. Contributions, etc.	..	..	..	*+500*	*—500*
The anticipated debits were not raised by the Military Department during the year.					

(a) Sanctioned on the 18th December 1928.

ACCOUNT XI.—FRONTIER WATCH AND WARD.—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A. 4.—Charges for Levies:					
A. 4 (1).—Pay of Officers .	*12,600*	*12,050*	*—550*	..	*—550*
A. 4 (2).—Pay of Establishments. . . .	*27,82,890*	*27,62,113*	*—20,777*	*—21,152*	*+375*

Due mainly to the reduction of Levies in Bannu (Rs. 11,000), Dehra Ismail Khan (Rs. 6,000) and non-employment of Khassadars in Peshawar (Rs. 4,000).

A. 4 (3).—Allowances, Honoraria, etc. . . .	*37,290*	*37,663*	*+373*	*+780*	*—407*
A. 4 (4).—Supplies and Services . . .	*14,000*	*5,271*	*—8,729*	*—9,200*	*+471*

Due to smaller expenditure under arms and ammunitions which depends upon political situation.

A. 4 (5).—Contingencies .	*1,34,490*	*1,35,076*	*+586*	*+6,426*	*—5,840*

The saving of Rs. 5,840 in column 6 were due mainly to the fact that Khassadar Post and Saidgi for which the funds were arranged could not be constructed during the year.

A. 4 (6).—Deduct—Establishment Charges, etc., recovered from other Governments, Departments, etc.	*—70,720*	*—70,720*	..	..	..
A. 5.—Kurram Militia:					
A. 5 (1).—Pay of Officers .	*72,750*	*70,353*	*—2,397*	*—2,112*	*—285*

Due to advance of pay from 1st March to 10th May 1928 drawn under the Military Rules by an officer during 1927-28.

A. 5 (2).—Pay of Establishments . . .	*3,42,000*	*3,34,807*	*—7,193*	*—6,915*	*—278*

Saving occurred under good conduct pay on account of the old company having been transferred.

A. 5 (3).—Other Allowances, Honoraria, etc. .	*1,57,455*	*1,24,673*	*—32,782*	*—33,449*	*+667*

The provision for grain compensation allowance was not fully utilised owing to the fall in the price of food stuffs.

A. 5 (4).—Supplies and Services . . .	*1,38,415*	*1,57,694*	*+19,279*	*+29,489*	*—10,210*

Due mainly to the purchase of two six-wheelers lorries and Bowser petrol pump and tank for the Kurrum Militia.

A. 5 (5).—Contingencies .	*12,000*	*12,321*	*+321*	*—300*	*+621*
A. 5 (6).—Grants-in-aid, Contributions, etc. . .	..	*535*	*+535*	*+1,917*	*—1,382*

Due to no provision having been made originally for contributions to the Military Department for the training of men at the Army schools of Instruction.

ACCOUNT XI.—FRONTIER WATCH AND WARD.—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A. 6.—Tochi Scouts:					
A. 6 (1).—Pay of Officers .	*1,55,000*	*1,55,045*	*+45*	*—1,600*	*+1,645*
A. 6 (2).—Pay of Establishments . . .	*7,02,000*	*7,02,504*	*+504*	*—9,404*	*+9,908*
A. 6 (3).—Allowances, Honoraria, etc. . . .	*2,43,000*	*2,95,442*	*+52,442*	*+46,691*	*+5,751*
Vide remarks under A. 2 (3).					
A. 6 (4).—Supplies and Services . . .	*2,70,000*	*2,48,052*	*—21,948*	*—24,388*	*+2,440*
Expenditure did not materialise to the extent anticipated.					
A. 6 (5).—Contingencies .	*29,000*	*27,882*	*—1,118*	*+94*	*—1,212*
Due to economy.					
A. 6 (6).—Grants-in-aid Contributions, etc. . .	..	*4,480*	*+4,480*	*+6,232*	*—1,752*
The charge being a new one came to light after framing the budget.					
B.—Miscellaneous:					
B. 1.—Intelligence Bureau:					
B. 1 (1).—Pay of Officers O. 9,900 (a) S. —2,500	*7,400*	*7,274*	*—126*	..	*—126*
B. 1 (2).—Police Force and Office Establishment .	*16,100*	*16,341*	*+241*	*+530*	*—289*
B. 1 (3).—Other Charges .	*23,000*	*22,766*	*—234*	*+300*	*—534*
B. 2.—Inspecting Officer, Frontier Corps:					
B. 2 (1).—Pay of Officers O. 25,900 (a) S. —5,000	*20,900*	*20,506*	*—394*	..	*—394*
B. 2 (2).—Pay of Establishments . . .	*10,860*	*11,401*	*+541*	*+750*	*—209*
More expenditure was incurred on leave salary than anticipated.					
B. 2 (3).—Other Charges .	*11,240*	*12,386*	*+1,146*	*+1,628*	*—482*
Due to more touring than anticipated.					
B. 2 (4).—Grants-in-aid, Contributions, etc. . .	.. *See A·3 (6)*	..	..	*+250*	*—250*

(a) Sanctioned on the 9th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Miscellaneous—*concld.*					
B. 3.—Medical Establishment:					
B. 3(1).—Pay of Officers .	*20,100*	*20,335*	*+235*	..	*+235*
B. 3 (2).—Pay of Establishments . . .	*50,800*	*53,523*	*+2,723*	*+468*	*+ 2,255*
Mainly due to change of incumbents.					
B. 3 (3).—Allowances, Honoraria, etc. . . .	*16,500*	*20,149*	*+3,649*	*+3,890*	*—241*
The original appropriation proved inadequate.					
B. 3 (4).—Supplies and Services . . .	*32,800*	*30,697*	*—2,103*	*—8,700*	*+6,597*

Due mainly to certain debits relating to the year 1928-29 raised by the Controller of Military Accounts, Lahore in March 1928 (final) having been adjusted by the Accountant General Punjab in that year. The saving was converted into an excess of Rs. 6,597 and was due to adjustment during 1928-29 of certain debits relating to the year 1929-30 which were erroneously raised by the Military Department in the accounts for March 1929 (final). The mistake came to light too late to admit of any readjustment.

B. 3 (5).—Contingencies .	*27,800*	*27,696*	*—104*	*+1,660*	*—1,764*
Totals . . *Gross* .	*95,27,651*	*94,54,315*	*—73,336*	*—558*	*—72,778*
Totals . . *Deductions*	*—70,720*	*—70,720*	..	..	..
Totals . . *Net* . .	*94,56,931*	*93,83,595*	*—73,336*	*—558*	*—72,778*

ACCOUNT XII—EDUCATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—University—Government Professional Colleges (Training College), A. 1.—Pay of Officers . .	12,500	11,563	—937	..	—937
Mainly due to the non-utilisation (i) of the provision made for leave salary (Rs. 450) and (ii) for the duty allowance of the Vice-Principal (Rs. 600)					
A. 2.—Pay of Establishments	14,700	14,323	—377	—202	—175
A. 3.—Allowances and Stipends	25,000	23,016	—1,984	—1,641	—343
Due mainly to late admission of S. V. and J. V. Stipendiaries and vacancies.					
A. 4.—Purchase of Furniture, Apparatus and Books	1,000	2,206	+1,206	+1,200	+6
More science apparatus and furniture was purchased owing to the increase in the number of stipendiaries.					
A. 5.—Contingencies . .	4,000	3,241	—759	—759	..
The work of the departmental examinations was transferred to the office of the Director of Public Instructions.					
A. 6.—Establishment Charges paid to other Governments, Departments, etc.	15,300	16,186	+886	—725	+1,611
More contribution was paid to the Punjab Government for the cost of training North West Frontier Province students than originally anticipated.					
B.—University—Grants-in-aid to Non-Government Colleges . .	1,36,500	1,91,401	+54,901	+54,901	..
Due to the grant to the Islamia College, Peshawar, of a building grant of Rs. 80,000, counterbalanced to the extent of Rs. 25,000 by the failure of the V. B. College, Dehra Ismail Khan, in qualifying to receive the grant of that amount.					
C.—Secondary—Government High Schools:					
C. 1.—Pay of Officers . .	*16,400*	*16,424*	*+24*	*+25*	*—1*
C. 2.—Pay of Establishments .	1,53,000	1,67,525	+14,525	+15,235	—710
Due chiefly to (*i*) the additional expenditure on account of conversion of biennial into annual increments and the grant of initial pay to teachers, under Fundamental Rule 22, (Rs. 2,000), (*ii*) holding of Physical Training Instructors Class (Rs. 700 nearly) and the balance chiefly to (*iii*) raising of the D. B. A. V. Middle School, Lakki to the status of a High School.					
C. 3.—Allowances, Honoraria, etc.	1,800	1,428	—372	+463	—835
Small expenditure was incurred on grain compensation (Rs. 212) and medical allowances (Rs. 160).					

ACCOUNT XII.—EDUCATION—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Secondary—Government High Schools—*concld.*					
C. 4.—Supplies and Services and Contingencies .	13,800	18,562	+4,762	+4,299	+463
Due chiefly to the bringing up of the Science Laboratories of Government High Schools to the standard demanded by the Punjab University (Rs. 2,223) and the balance to heavier charges under contingencies on account of electric charges and house rent charges of the Government High School, Peshawar.					
D.—Grants-in-aid to Non-Government Secondary Schools .	2,45,400	2,39,757	—5,643	—5,285	—358
Smaller grants were earned by schools.					
E.—Primary:					
E. 1.—Recurring Grants-in-aid to Local Bodies . .	8,14,500	6,99,437	—1,15,063	—81,606	—33,457
Due to a double provision in the original estimate (Rs 72,353) and the balance chiefly to less contributions made by the Department to Local Bodies on account of conversion of a District Board Middle School to the status of a High School.					
E. 2.—Non-Recurring Grants-in-aid to Local Bodies .	2,41,500	2,40,124	—1,376	..	—1,376
F.—Special:					
F. 1.—Government Special Schools . . .	32,022	25,932	—6,090	—3,845	—2,245
Saving occurred under stipends partly due to an erroneous provision of Rs. 4,500 on account of 25—J. V. class stipends and the balance chiefly to the late opening of the School.					
F. 2.—Grants-in-aid to Non-Government Special Schools . . .	3,978	580	—3,398	—3,398	..
Due to the closing of the J. V. Training class attached to the Arya Kanya Pathsala, Dera Ismail Khan, with effect from the opening of the Normal School for women at Peshawar.					
G.—General:					
G. 1.—Direction:					
G. 1 (1).—Pay of Officers *Non-voted*	*21,000*	*20,840*	*—160*	*—150*	*—10*
Voted .	3,800	3,550	—250	..	—250
The provision for leave salary was not utilised.					
G. 1 (2).—Pay of Establishments . . .	23,925	24,161	+236	+535	—299
G. 1 (3).—Other Charges: *Non-voted*	*2,800*	*2,109*	*—691*	*+399*	*—1,090*
Due chiefly to the non-utilisation of the provision for cost of passage.					
Voted .	9,075	11,499	+2,424	+2,619	—195
Due to larger touring (Rs. 500) and the balance chiefly to the transfer of the work of the Registrar of Departmental Examinations from the Training College, Peshawar, to the Director of Public Instruction's office.					

ACCOUNT XII—EDUCATION—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—General—*concld.*					
G. 1.—Direction—*concld.*					
G. 1 (4).—Grants-in-aid, Contributions, etc. . .	..	*553*	*+553*	..	*+553*
Due to an omission in watching the progress of expenditure on account of contribution aggregating Rs. 347 and the balance to the adjustment of a debit erroneously to this sub-head instead of to the proper head under Account "VII-Jails and Convict Settlements."					
G. 2.—Inspection:					
G. 2. (1).—Pay of Officers:					
Non-voted . .	*6,900*	*8,046*	*+1,146*	*+ 1,175*	*—29*
No provision was originally made for overseas pay for the Inspectress of Girls' Schools.					
Voted . . .	26,580	26,333	—247	+1,878	—2,125
G. 2 (2).—Pay of Establishments . . .	35,520	30,531	—4,989	—4,045	—944
Due to the conversion of one Subordinate Educational Service post to the Provincial Educational Service in connection with the expansion Scheme.					
G. 2 (3).—Other Charges:					
Non-voted . .	*1,900*	*3,930*	*+2,030*	*+ 486*	*+1,544*
Due to the cost of passage of an officer which was not anticipated (Rs. 1,550) and the balance due chiefly to an excess expenditure on travelling allowance owing to the inspection of the newly opened girls' schools.					
Voted . . .	16,100	16,829	+729	+676	+53
G. 3.—Scholarships . .	34,000	33,610	—390	+615	—1,005
G. 4.—Miscellaneous . .	4,000	4,897	+897	+1,096	—199
Due to larger payments on account of remuneration to examiners owing to increase in the number of examinees.					
Totals . *Non-voted* .	*49,000*	*51,902*	*+2,902*	*+1,935*	*+967*
Totals . Voted .	18,68,000	18,06,691	—61,309	—17,989	—43,320

ACCOUNT—XIII—MEDICAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment :					
A. 1.—Pay of Officers : Rs. *Non-voted* O. *65,000* (a) S. *—8,000*	*57,000*	*60,543*	*+3,543*	*—1,800*	*+5,343*
Due mainly to (*i*) increase in Chief Medical Officer's pay on account of annual increment (Rs. 600), (*ii*) rise in status of some Civil Surgeons from the rank of Captain to that of Major (Rs. 1,200) and (*iii*) balance of advance of pay taken by an I. M. S. Officer from the India Office, London (Rs. 1,261) which was charged to the head 'Pay'. The surrender of Rs. 8,000 (column 1) and the reappropriation of Rs. 1,800 (column 5) were based on average expenditure up to end of January 1929 but the expectation did not materialise.					
Voted . . .	33,000	29,966	—3,034	—2,000	—1,034
Due mainly to junior Assistant Surgeons having been placed on general duty.					
A. 2.—Pay of Establishments	49,000	44,761	—4,239	—5,522	+1,283
Due mainly to vacancies in the cadre of Sub-Assistant Surgeons. The net reappropriation of Rs. 5,522 was made as a result of savings anticipated on the basis of average expenditure up to January 1929 but as the expenditure during February and March 1929 was comparatively heavier, the anticipated savings did not materialise to the full extent.					
A. 3.—Allowances and Contingencies :					
Non-voted . .	*12,000*	*12,517*	*+517*	*+1,514*	*—997*
Due to more touring of the Chief Medical Officer. The remaining saving was due to travelling allowance having not been drawn by the Civil Surgeon, Hazara for whom extra allotment was obtained.					
Voted . . .	14,000	15,151	+1,151	+1,391	—240
Due mainly to (*i*) increased expenditure under travelling allowance (Rs. 500) and (*ii*) cost of postage stamps (Rs. 600).					
A. 4.—Grants-in-aid, Contributions, etc.		*500*	*+500*	..	*+500*
Due to expenditure not being anticipated at the time of budgeting.					
B.—Hospitals and Dispensaries :					
B. 1.—Pay of Officers . .	45,200	43,354	—1,846	—2,000	+154
The provision of leave salary was not utilised in full.					
B. 2.—Pay of Establishments	54,100	50,994	—3,106	—2,782	—324
Junior Sub-Assistant Surgeons were appointed in place of senior ones.					
B. 3.—Allowances, Honoraria, etc.	5,900	10,516	+4,616	+4,400	+216
The budget for travelling allowance was an under-estimate.					

(*a*) Sanctioned on the 9th March 1929.

ACCOUNT XIII—MEDICAL—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Hospitals and Dispensaries—*concld.*					
B. 4.—Cost of Medicines and Diet of Patients . .	13,000	14,143	+1,143	—5,000	+6,143
Due mainly to certain debits relating to the year 1929-30 having erroneously been raised by the Military Department in March 1929 (final) and adjusted by the Accountant General, Punjab in that year. The mistake came to notice too late to admit of any readjustment.					
B. 5.—Other Expenses .	7,800	8,096	+296	+150	+146
Due to increased expenditure in the Police Hospital, Peshawar, on beds.					
B. 6.—Grants-in-aid to Hospitals and Dispensaries . .	50,000	71,769	+21,769	+21,850	—81
Special grants were made to the Davish Mission Female Hospital, Mardan (Rs. 2,000) and Provincial Hospital, Peshawar (Rs. 20,000).					
C.—Medical Schools and Colleges .	48,000	58,578	+10,578	+10,210	+368
Larger expenditure was incurred on the training of North-West Frontier Province students at the King Edward's Medical College, Lahore and Medical School, Amritsar.					
Totals . *Non-voted* .	*69,000*	*73,560*	*+4,560*	*—286*	*+4,846*
Totals . Voted .	3,20,000	3,47,328	+27,328	+20,697	*+6,631*

ACCOUNT XIV.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Public Health Establishment :					
A. 1.—Pay of Officers : *Non-voted* . .	*14,400*	*16,181*	*+1,781*	*+1,800*	*—19*
Due mainly to the promotion of the Assistant Director of Public Health, from the rank of Captain to that of Major.					
Voted . . .	6,000	5,554	—446	..	—446
Due mainly to a junior officer being appointed as Superintendent of the Provincial Laboratory on the reversion of the senior officer to his military duty.					
A. 2.—Pay of Establishments	10,520	9,816	—704	—578	—126
New men were appointed in the vacancies caused by the retirement and resignation of senior men.					
A. 4.—Other Charges : *Non-voted* . .	*2,600*	*655*	*—1,945*	*+2,200*	*—4,145*
Due to less touring by the Assistant Director of Public Health for having held charge of the Civil Surgeoncy, Peshawar in addition to his own duties for six months. Further funds obtained to cover the anticipated charge on account of cost of passage remained unutilised as the amount was not drawn during the year.					
Voted . . .	5,480	5,597	+117	+430	—313
More expenditure was incurred on cost of vaccine.					
B.—Grants-in-aid for Public Health purposes	45,000	18,250	—26,750	—26,750	..
Due to the curtailment of expenditure under this head to meet the urgent demands in connection with epidemic diseases.					
C.—Public Health—Expenses in connection with Epidemic Diseases :					
C. 1.—Pay of Officers . .	1,500	...	—1,500	—1,500	..
Assistant Surgeons were not employed on epidemic duty during the year.					
C. 2.—Pay of Establishments .	4,500	2,265	—2,235	—2,500	+
Due to non-employment of any extra staff in connection with epidemic diseases.					
C. 3.—Allowances, Honoraria, etc.	700	321	—379	—300	—79
A Sub-Assistant Surgeon was not employed on epidemic duty.					

ACCOUNT XIV—PUBLIC HEALTH—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Public Health—Expenses in connection with Epidemic Diseases—*concld.*					
C. 4.—Medical and Other Expenses . . .	15,300	40,190	+24,890	+25,110	—220
More articles and medicines were purchased for the prevention of epidemic disease than anticipated.					
C. 5.—Grants-in-aid to District Boards and Municipalities	3,000	2,740	—260	—360	+100
No payment was made to a certain District Board on account of grants-in-aid. The net excess of Rs. 100 represents the adjustment of grants-in-aid sanctioned in 1927-28.					
Totals . *Non-voted* .	*17,000*	*16,836*	*—164*	*+4,000*	*—4,164*
Totals . Voted .	92,000	84,733	—7,267	—6,448	—819

ACCOUNT XV—AGRICULTURE, SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS AND INDUSTRIES.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Agriculture—Experimental Farm:					
A. 1.—Pay of Officers . .	6,250	6,433	+183	..	+183
A. 2.—Pay of Establishments	12,210	11,959	—251	..	—251
A. 3.—Allowances, Honoraria, etc.	3,140	3,622	+482	+500	—18
Due to increased touring by the Agricultural Officer, Tarnab Farm.					
A. 4.—Other Expenses . .	48,400	44,897	—3,503	—2,975	—528
The provision of Rs. 500 made for the grant of Agricultural Scholarships was not utilized and less expenditure was incurred under "Supplies and Services" (Rs. 2,125) and "Contingencies" (Rs. 878) as a result of the efforts made to make the Tarnab Farm self-supporting.					
B.—Botanical and Other Public Gardens:					
B. 1.—Pay of Establishments	4,900	..	—4,900	—2,777	—2,123
	See Account V.—Subhead E. 5. See also Notes.				
B. 2.—Other Charges . .	2,100	..	—2,100	—2,098	—2
	See B. 1.				
C.—Veterinary Charges:					
C. 1.—Superintendent and Establishment, etc.:					
C. 1. (1).—Pay of Officers .	14,400	4,362	—10,038	—9,600	—438
The post of Deputy Superintendent remained vacant (Rs. 2,400). The balance of the saving was due to the post of the Superintendent having been held by an officer drawing lower rate of pay than budgeted for.					
C. 1 (2).—Pay of Establishments . . .	4,188	2,908	—1,280	—969	—311
Due to the non-appointment of a clerk (Rs. 480) and change of incumbents (Rs. 800) on lower rate of pay.					
C. 1 (3).—Allowances, Honoraria, etc.:					
Non-voted		*146*	*+146*	..	*+146*
No provision was made in the budget for the travelling allowance of the Director of the Civil Veterinary Department, Punjab, for his visits to the North-West Frontier Province.					
Voted . . .	3,288	5,351	+2,063	+2,000	+63
More touring had to be undertaken by the Superintendent, Civil Veterinary Department, as a result of the outbreak of cattle diseases.					
C. 1 (4).—Supplies and Services and Contingencies	8,124	4,117	—4,007	—4,000	—7
A Veterinary Laboratory, for which provision was made in the Budget, was not opened.					

ACCOUNT XV—AGRICULTURE, SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS AND INDUSTRIES.—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Veterinary Charges—*contd.*					
C. 2—Subordinate Establishment:					
C. 2 (1).—Pay of Establishments . . .	10,300	10,329	+29	+269	—240
C. 2 (2).—Allowances, Honoraria, etc. . .	4,010	4,163	+153	+120	+33
Due mainly to the increased expenditure on account of office allowances to the Veterinary Inspectors, Peshawar and Dehra Ismail Khan.					
C. 2 (3).—Supplies and Services and Contingencies	11,090	19,513	+8,423	+1,880	+6,543
The cost of serum supplied by the Muktesar laboratory during 1927-28 (Rs. 6,860) was adjusted during the year and increased expenditure was incurred on the purchase of serum owing to the spread of cattle diseases.					
D.—Public Exhibition and Fairs .	3,100	3,500	+400	+400	..
E.—Veterinary Charges—Hospitals and Dispensaries and Veterinary Charges—Breeding Operations.	6,000	5,840	—160	..	—160
I.—Co-operative Credit:					
I. 1.—Pay of Officers . .	3,000	..	—3,000	—3,000	..
The post of the Assistant Registrar, Co-operative Credit Societies, was not filled up.					
I. 2.—Pay of Establishments .	14,078	10,018	—4,060	—3,464	—596
Due to vacancies in the existing establishment and late entertainment of the new establishment sanctioned with effect from 1928-29 (Rs. 3,661) and less expenditure under leave salary than provided for (Rs. 399).					
I. 3.—Other Charges . .	14,422	6,399	—8,023	—4,379	—3,644
Smaller expenditure was incurred under "Travelling Allowance" and "Contingencies" owing to the circumstances explained in I. 1. and I. 2. above.					
J.—Museum:					
J. 1.—Pay of Establishments .	3,550	3,132	—418	—120	—298
J. 2.—Other Charges . .	2,450	1,747	—703	..	—703
Due to (*i*) no expenditure having been incurred under grain compensation allowance (Rs. 60), (*ii*) less expenditure under contingencies than anticipated (Rs. 223) and (*iii*) the fact that the grant under this head was raised by Rs. 480 for rounding.					

ACCOUNT XV.—AGRICULTURE, SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS AND INDUSTRIES—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
K.—Provincial Statistics and Other Miscellaneous Departments:					
K. 1.—Provincial Statistics—Pay of Establishments .	1,000	834	—166	..	—166
Due chiefly to the rounding of the total.					
K. 3.—Other Miscellaneous Departments . . .	2,000	1,453	—547	..	—547
Due partly to the share of the pay of the "Factory Inspection Staff" paid to the Punjab Government being smaller than anticipated (Rs. 345) and partly to the grant for examinations having proved excessive (Rs. 225).					
L.—Industries: (Industrial Investigation)	..	6,874	+6,874	+7,000	—126
Due to the temporary appointment of an Industrial Investigator and his staff for investigating the possibilities of Industrial Development and technical education in the North-West Frontier Province.					
Totals . *Non-voted* .	..	*146*	*+146*	..	*+146*
Totals . Voted .	1,91,000	1,66,451	—24,549	—21,213	—3,336

ACCOUNT XVI—MISCELLANEOUS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Donations for Charitable Purposes and Charges on account of European Vagrants . . .	2,100	3,497	+1,397	+1,640	—243
Chiefly due to the confinement of a large number of non-criminal lunatics and of indigent persons and to the burial of a large number of men belonging to the tribal territory who died in a destitute state.					
C.—Grants-in-aid	58,000	64,826	+6,826	—1,000	+7,826
The budget was underestimated.					
D.—Unforeseen Charges . . .	6,000	972	—5,028	—3,420	—1,608
The grant included a reserve allotment of Rs. 5,000, placed at the disposal of the Chief Commissioner for regrant of savings in contract grants out of which a sum of Rs. 3,400 was only utilised by reappropriation.					
E.—Other Charges	900	2,147	+1,247	+1,864	—617
Due mainly to the adjustment of charges on account of "Irrecoverable temporary loans written off" for which no provision was made in the Budget.					
Total .	67,000	71,442	+4,442	—916	+5,358

Account XVII—Reduction made by the Legislative Assembly.

Reduction made by the Legislative Assembly	—100	..	+100	..	+100

NOTES.

Account VIII Police.—

F. 1—Non-voted.—The actual expenditure under the head as recorded by the *Controlling* Officer is Rs. 22,425 against Rs. 22,000 booked in the Account Office. The difference is small.

Account XV Agriculture, etc.—

B. 1.—A sum of Rs. 2,000 was reported to the local Administration for surrender.

GRANT No. 75.—BALUCHISTAN.

SUMMARY, by Accounts, of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray Salaries and other Expenses of the BALUCHISTAN ADMINISTRATION.

Accounts.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue—Land Revenue .	3,37,000	3,84,620	+47,620	+50,340	—2,720
Account II.—Other Direct Demands on the Revenue . . .	74,000	88,303	+14,303	+16,795	—2,492
Account III.—Irrigation Works .	..	2,803	+2,803	+2,800	+3
Account IV.—General Administration	1,97,000	1,73,951	—23,049	—20,905	—2,144
Account V.—Administration of Justice	78,000	78,317	+317	—195	+512
Account VI.—Jails and Convict Settlements:					
Non-voted . .	*600*	*616*	*+16*	*+20*	*—4*
Voted . .	1,18,400	1,24,934	+6,534	+27,175	—20,641
Account VII.—Police:					
Non-voted . .	*18,700*	*19,323*	*+623*	*+1,175*	*—552*
Voted . .	11,17,700	10,82,461	—35,239	—24,880	—10,359
Account VIII.—Ecclesiastical . .	*31,550*	*30,574*	*—976*	..	*—976*

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

C.—The excess of Rs. 40,927 over the appropriation of Rs. 33,800 was due to the new system, introduced at the instance of Audit, by which the value of land revenue assignments, both in cash and kind, of tahsils, other than the Quetta and Pishin Tahsils, formerly paid out of land revenue collections before their credit into the treasury, was drawn from the treasury.

ACCOUNT IV.—GENERAL ADMINISTRATION.

B. 6.—The saving of Rs. 55,345 compared with the appropriation of Rs. 65,100 was mainly due to the provision of Rs. 60,800 on account of petty construction and repairs included under this head having been transferred to the sub-head "Works" under the various accounts concerned in accordance with the instructions issued by the Controller of Civil Accounts.

ACCOUNT VII.—Police.

A. 7.—Owing to the cost of clothing supplied to the Quetta-Pishin and Sibi Police having been met out of the accumulated balance of the clothing fund, a sum of Rs. 38,065 out of a provision of Rs. 53,400 remained unutilised.

Accounts.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Account IX.—Political:					
Gross	*15,17,500*	*15,51,804*	*+34,304*	*+1,980*	*+32,324*
Deductions	*—500*	*—1,806*	*—1,306*	..	*—1,306*
Net	*15,17,000*	*15,49,998*	*+32,998*	*+1,980*	*+31,018*
Account X.—Frontier Watch and Ward:					
Gross	*29,00,600*	*28,86,072*	*—14,528*	*+1,325*	*—15,853*
Deductions	*—46,000*	*—40,795*	*+5,205*	*+2,245*	*+2,960*
Net	*28,54,600*	*28,45,277*	*—9,323*	*+3,570*	*—12,893*
Account XI.—Education:					
Non-voted	*4,400*	*4,771*	*+371*	*+375*	*—4*
Voted	3,42,600	3,29,818	—12,782	—9,475	—3,307
Account XII.—Medical and Public Health:					
Non-voted	*47,200*	*39,614*	*—7,586*	*—7,120*	*—466*
Voted — Gross	3,16,800	3,11,222	—5,578	+2,445	—8,023
Voted — Deductions	—7,000	—6,963	+37	..	+37
Voted — Net	3,09,800	3,04,259	—5,541	+2,445	—7,986
Account XIII.—Agriculture, Scientific Departments, Miscellaneous Departments, etc.	1,60,000	1,33,254	—26,746	—24,580	—2,166

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS—*contd.*

ACCOUNT IX.—POLITICAL.

The excess under this Account is due to the lump cut of Rs. 1,00,000 having been only partially realised. This also accounts for the excess over the total non-voted appropriation relating to Baluchistan.

ACCOUNT X.—FRONTIER WATCH AND WARD.

A. 1.—The saving of Rs. 57,115 compared with the appropriation of Rs. 2,37,100 was, as explained by the local Administration, due to certain allowances of the Sardars of Sarhad having been kept in abeyance and non-utilisation of the Hon'ble the Agent to the Governor-General's reserve. Similar explanations for large savings under this head were furnished in the previous three years. See also Note 3.

F.—There was no original provision under this head. The expenditure amounted to Rs. 52,955, which includes charges for petty construction and repairs originally provided for under E. 3 (2) and the cost of acquisition of the Juzzak-Robat Telegraph Line and repairs, etc., to the Kacha Robat and Lacha Saindak Sections of the Line.

ACCOUNT XIII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.

A. 2.—The saving of Rs. 10,668 against the appropriation of Rs. 18,800 occurred mainly in the provision for purchase of water owing to the Zemindars having demanded exorbitant rates (Rs. 10,000) and retransfer of the portion of the Residency Garden from the Fruit Farm (Rs. 3,500). The savings were partially reduced by the purchase of an oil engine at a cost of Rs. 1,600 to augment the water supply in the Farm, until the oil engine could be in working order, temporary arrangements had also to be made at a cost of Rs. 1,000 to pump up water from the artisian well.

Accounts.			Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1			2	3	4	5	6
			Rs.	Rs.	Rs.	Rs.	Rs.
Account XIV.—Miscellaneous:							
Non-voted			*1,81,500*	*1,81,500*	..	..	..
Voted	Gross		73,500	51,856	—21,644	—19,520	—2,124
	Deductions		—1,000	..	+1,000	..	+1,000
	Net		72,500	51,856	—20,644	—19,520	—1,124
Totals	*Non-voted*	*Gross*	*47,02,050*	*47,14,274*	*+12,224*	*—2,245*	*+14,469*
		Deductions	*—46,500*	*—42,601*	*+3,899*	*+2,245*	*+1,654*
		Net	*46,55,550*	*46,71,673*	*+16,123*	..	*+16,123*
	Voted	Gross	28,15,000	27,61,539	—53,461	..	—53,461
		Deductions	—8,000	—6,963	+1,037	..	+1,037
		Net	28,07,000	27,54,576	—52,424	..	—52,424

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS—*concld.*

ACCOUNT XIV.—MISCELLANEOUS.

B.—The saving of Rs. 34,807 against the appropriation of Rs. 56,000 was due to the Sibi Provincial Durbar having not been held during the year.

F.—The excess of Rs. 16,785 over the appropriation of Rs. 2,200 was mainly due to takavi loans having been written off during the year.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Charges of Administration:					
A. 1.—Pay of Establishments .	1,44,700	1,42,602	—2,098	—1,475	—623

Smaller expenditure on leave salary (Rs. 4,200) and occasional vacancies and appointments on lower pay accounted for a decrease of Rs. 5,000, which was partially counterbalanced by an increase of Rs. 2,900 on account of temporary posts created during the year.

A. 2.—Allowances, Honoraria, etc.	35,000	40,079	+5,079	+5,320	—241

The increase is chiefly made up of (*i*) Rs. 4,800 mainly on account of travelling allowance of establishment owing to frequent transfers and extensive touring and (*ii*) Rs. 500 on account of compensation for dearness of food for which no provision was made in the budget.

A. 3.—Other Charges . .	16,500	15,508	—992	—725	—267

Due to economy (Rs. 500) and overbudgeting under "rents, rates and taxes" (Rs. 500).

B.—Land Records:					
B. 1.—Pay of Establishments.	96,500	91,209	—5,291	—4,405	—886

Occasional vacancies (Rs. 5,700) and partial utilisation of the provision for leave salary (Rs. 600) contributed to the saving which was partially reduced in meeting the cost of temporary posts (Rs. 956) created during the year for which no provision was made in the budget.

B. 2.—Other Charges . .	10,500	9,865	—635	—300	—335

Mainly owing to compensatory allowances sanctioned in certain districts from 1st April instead of from 1st March 1928.

C.—Miscellaneous:					
O. Rs. 16,800 (*a*) S. 17,000	33,800	74,727	+40,927	+41,190	—263

A new arrangement was introduced at the instance of Audit by which the value of land revenue assignments both in cash and kind of tahsils, other than the Quetta and Pishin Tahsils, formerly paid out of land revenue collections before their credit into the treasury, was drawn from the treasury. *See* also Note 1.

D.—Works		10,630	+10,630	+10,735	—105

Formerly, the cost of petty construction and repairs was accounted for under the Head "22.—General Administration" (Account IV) irrespective of the Department to which the work belonged; but from the year under report the expenditure was, in accordance with the ruling of the Controller of Civil Accounts, booked under the account head under which the work fell.

Total . .	3,37,000	3,84,620	+47,620	+50,340	—2,720

(*a*) Voted by the Legislative Assembly on the 18th February 1929.

ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Excise :					
A. 1.—Pay of Establishments .	12,300	11,452	—848	—745	—103
There was little expenditure under "Leave Salaries."					
A. 2.—Other Charges . .	17,700	6,133	—11,567	—11,420	—147
The provision includes a sum of Rs. 12,900 on account of cost of opium supplied to the Excise Department for which a new sub-head A. 4. was opened during the year. Excluding this item, the result is an excess of Rs. 1,333 which was due mainly to expenditure incurred under Distillery contingencies in connection with the renewal of Distillery plant.					
A. 3.—Works		1,852	+1,852	+1,855	—3
See "D" in Account I.					
A. 4.—Cost of Opium supplied to Excise Department . ..		19,583	+19,583	+19,585	—2
The excess of Rs. 6,683 over the provision included under A. 2 was due to the increase in demand owing to the reduction in the sale price of opium.					
B.—Stamps	5,000	9,151	+4,151	+5,810	—1,659
Debits were raised by the Bombay Government on account of cost of stamps supplied to the Quetta treasury in previous years.					
C.—Forest :					
C. 1.—Pay of Establishments .	25,000	25,424	+424	+580	—156
C. 2.—Other Charges . .	11,000	11,454	+454	+680	—226
D.—Registration	3,000	3,254	+254	+450	—196
More documents were registered than anticipated.					
Total . .	74,000	88,303	+14,303	+16,795	—2,492

ACCOUNT III.—IRRIGATION WORKS.

Irrigation Works		2,803	+2,803	+2,800	+3

Owing to unforeseen circumstances, the work of the Han Nullah, for which a grant of Rs. 30,000 was sanctioned in 1926-27, could not be completed in that year. In 1927-28 necessary funds were arranged by reappropriation, but again the work could not be completed. The work was again taken in hand in 1928-29.

ACCOUNT IV.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—District Establishment—Treasury Establishment :					
A. 1.—Pay of Establishments .	19,200	17,186	—2,014	—1,700	—314
Junior men were employed in leave vacancies (Rs. 350) and the provision for leave salary was not fully utilised (Rs. 1,650).					
A. 2.—Other Charges . .	10,000	9,315	—685	—450	—235
Due to less transfers among Treasurers and Accountants (Rs. 400) and compensatory allowances having been allowed to be treated as duty pay for a portion of the year.					
B.—District Establishment—Other Establishments :					
B. 1.—Pay of Establishments .	69,400	61,503	—7,897	—7,450	—447
Vacancies in the roadside trees and staging bungalow establishments (Rs. 6,300), partial utilisation of the provision for leave salary (Rs. 2,000) and subvention to shopkeepers in the Sibi and Loralai Districts (Rs. 100), accounted for under B. 4, account for the saving which was reduced by small excesses under other heads.					
B. 2.—Allowances, Honoraria, etc.	8,200	8,929	+729	+930	—201
Due mainly to grant of grain compensation allowance for which no provision was made in the budget.					
B. 4.—Grants-in-aid . .	3,000	9,490	+6,490	+6,495	—5
A non-recurring contribution of Rs. 6,000 was sanctioned for the Quetta Municipality for the improvement of roads. The balance represents payment of subvention to the shopkeeper at Dhanasar in the Zhob District and transfer to this head of the expenditure on account of subvention to the shopkeepers in the Sibi and Loralai Districts provision for which was sanctioned under B. 1.					
B. 5.—Staging and Encamping Ground Contingencies .	21,000	19,162	—1,838	—1,360	—478
Due to economy.					

ACCOUNT IV.—GENERAL ADMINISTRATION—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—District Establishment—Other Establishments—*concld.*					
B. 6.—Other Contingencies .	65,100	9,755	—55,345	—55,340	—5

The provision for petty construction and repairs included under this head was transferred to the head "Works" under the following accounts in accordance with the instruction of the Controller of Civil Accounts :—

	Rs.
Account I	9,800
Account II	855
Account IV	35,050
Account V	3,065
Account VI	50
Account VII	1,695
Account XI	5,840
Account XII	775
Account XIII	3,670
Total .	60,800

These items being excluded from the provision, there was an excess expenditure of Rs. 5,455. This was due to increased expenditure (Rs. 3,500) under garden contingencies on account of retransfer of a portion of the garden from the Experimental Fruit Farm, the balance being due to larger expenditure on the Residency garden contingencies.

C.—Establishment Charges paid to other Governments, Departments, etc.	1,100	1,320	+220	+220	..

The expenditure represents payment to the Government of Bombay for audit of the accounts of the Quetta Municipality, which amount was recovered from that body and credited in the accounts as an item of revenue.

D.—Works	..	37,291	+37,291	+37,750	—459
	See "B. 6."				
Total . . .	1,97,000	1,73,951	—23,049	—20,905	—2,144

ACCOUNT V.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Law Officers (Fees to Pleaders) .	1,000	1,744	+744	+755	—11
The expenditure is of an uncertain and fluctuating nature depending on the number of criminal cases in which counsel are engaged.					
B.—Civil and Sessions Courts :					
B. 1.—Pay of Establishments .	14,100	13,130	—970	—795	—175
Due mainly to partial utilisation of the provision for leave salary.					
B. 2.—Other Charges . .	2,500	1,744	—756	—640	—116
The decrease is mainly made up of (*i*) Rs. 200 under travelling allowance owing to less transfers among the establishment and (*ii*) Rs. 500 under contingencies due to law books not having been purchased during the year.					
C.—Criminal Courts :					
C. 1.—Pay of Officers . .	39,500	36,360	—3,140	—3,100	—40
The provision for leave salary (Rs. 3,100) was not utilised.					
C. 2.—Pay of Establishments .	14,500	13,483	—1,017	—905	—112
Appointment of junior men (Rs. 580) and partial utilisation of the provision for leave salary (Rs. 650) mainly account for the saving.					
C. 3.—Other Charges . .	6,400	8,796	+2,396	+1,425	+971
The increase was occasioned by the grant of subsistence allowance to Assessors employed in murder cases (Rs. 1,370), heavy expenditure connected with the grant of copies of judicial records to the Public Prosecutor and purchase of furniture for criminal courts (Rs. 800) and cost of training of two officers in Judicial work paid to the Government of the United Provinces (Rs. 1,170). This was partially reduced by a saving (Rs. 900) in travelling allowance of officers and establishment due to less touring by the additional Magistrate and his staff.					
The net excess of Rs. 971 was due to the United Provinces Government having raised the debit in connection with the training of two officers in Judicial work after the close of the year.					
D.—Works	..	3,060	+3,060	+3,065	—5
See "B. 6" in Account IV.					
Total . . .	78,000	78,317	+317	—195	+512

ACCOUNT VI.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A. Jails:					
A. 1.—Pay of Officers . .	*600*	*616*	*+16*	*+20*	*—4*
A. 2.—Pay of Establishments .	38,100	43,472	+5,372	+11,160	—5,788
There was increase in the cost of temporary establishments engaged by Indian Jails in connection with the detention of Baluchistan prisoners. *See* Note 2.					
A. 3.—Allowances, Honoraria, etc.	2,400	2,030	—370	—245	—125
A. 4.—Dietary, Clothing and Bedding Charges, and other Supplies and Services . . .	63,900	62,953	—947	+14,500	—15,447
See Note 2.					
A. 5.—Contingencies and Miscellaneous Charges .	10,000	13,105	+3,105	+2,360	+745
Due to the expenditure connected with the Baluchistan prisoners confined in Indian jails for which no adequate data were available when framing the estimates.					
B.—Jail Manufacture . . .	4,000	3,374	—626	—600	—26
The expenditure is of a fluctuating nature and depends mostly on demands on the Jail manufactures.					
Totals { *Non-voted*	*600*	*616*	*+16*	*+20*	*—4*
Totals { Voted .	1,18,400	1,24,934	+6,534	+27,175	—20,641

ACCOUNT VII.—POLICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police:					
A. 1.—Pay of Officers:					
Non-voted O. 23,300 (a) S. —9,600	*13,700*	*11,995*	*—1,705*	*—580*	*—1,125*

A Superintendent of Police proceeded on leave during the last month of the year.

Voted	24,100	31,620	+7,520	+7,955	—435

The excess was mainly the result of—

	Rs.
Appointment of a voted officer as Superintendent of Police, Loralai, instead of a non-voted officer as provided for in the original budget and of another voted officer in the vacancy of a non-voted officer on leave	11,000
Temporary posts created during the year	3,700
Total	14,700
Deduct—	
Appointment of junior officers as Assistant Superintendent and Deputy Superintendents of Police	4,100
Non-utilisation of the provision for leave salary . . .	3,000
Net increase	7,600

A. 2.—Police Force . . .	7,90,500	7,39,998	—50,502	—48,550	—1,952

Due mainly to occasional vacancies and appointment of junior officers in leave and other vacancies. Out of the saving a sum of Rs. 36,000 was set off against the lump cut of Rs. 40,000 under "E".

A. 3.—Mounted Police . .	47,600	45,693	—1,907	—1,595	—312

Due to occasional vacancies.

A. 4.—Office Establishment .	29,400	28,574	—826	—540	—286
A. 5.—Travelling Allowance:					
Non-voted . .	*3,800*	*3,278*	*—522*	*—520*	*—2*

See "A. 1.—Non-voted".

Voted . .	39,400	48,363	+8,963	+9,700	—737

The excess was caused by (i) appointment of a voted officer as Superintendent of Police, Quetta; and extensive touring done by the Superintendent of Police, Loralai, in connection with the policing of Railway Stations on the Killa Saifulla Fort Sandeman Railway line (Rs. 3,500) and (ii) grant of regular travelling allowance to Policemen on transfer and on escort duty with officers, prisoners and treasure and travelling in connection with protective measures adopted on the Hindubagh-Killa Saifulla Railway Line (Rs. 5,400).

(a) Sanctioned on the 25th February 1920.

ACCOUNT VII.—POLICE.—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police :—*concld.*					
A. 6.—Other Allowances, Honoraria, etc. :					
Non-voted . .	*1,200*	*1,100*	*—100*	*—75*	*—25*
Voted . .	1,06,700	1,07,200	+500	+3,500	—3,000
A. 7.—Clothing . . .	53,400	15,335	—38,065	—38,025	—40
The cost of clothing supplied to the Quetta-Pishin and Sibi Police was met out of the accumulated balance of the clothing fund. Out of the saving, a sum of Rs. 4,000 was utilised towards the lump out of Rs. 40,000 under "E".					
A. 8.—Arms and Ammunitions	8,000	8,848	+848	+1,800	—952
The increase was on account of purchase of cartridges for the Musketry course of the police during the year.					
A. 9.—Other Supplies and Services	1,500	412	—1,088	—1,050	—38
No tents were purchased during the year and expenditure on repairs to tents was also comparatively less.					
A. 10.—Contingencies . .	55,300	53,007	—2,293	+ 230	—2,523
Due to smaller expenditure on miscellaneous contingencies					
A. 11.—Contribution to the Punjab Government for the Police Training School, Phillaur . .	1,800	1,800	..	..	..
B.—*Miscellaneous—Grants-in-aid, Contributions, etc.*	..	*2,950*	*+2,950*	*+2,350*	*+600*
The expenditure represents passage contribution of an officer for which no provision was made in the budget. The uncovered excess was due to adjustment after the close of the year.					
C.—Works	..	1,611	+1,611	+1,695	—84
See "B. 6" in Account IV.					
E.—*Deduct*—Probable Savings .	—40,000	..	+40,000	+40,000	..
Fully realised *See* "A. 2" and "A. 7".					
Totals { *Non-voted* .	*18,700*	*19,323*	*+623*	*+1,175*	*—552*
Totals { Voted . .	11,17,700	10,82,461	—35,239	—24,880	—10,359

ACCOUNT VIII.—ECCLESIASTICAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Ecclesiastical Establishments:					
A. 1.—Church of England:					
A. 1 (1).—Pay of Officers .	*16,800*	*17,251*	*+451*	*+550*	*—99*
A. 1 (2).—Pay of Establishments . . .	*700*	*696*	*—4*	..	*—4*
A. 1 (3).—Other Charges:					
O. Rs. *9,800* (a) S. *—900*	*8,900*	*7,907*	*—993*	*—550*	*—443*
Provision for cost of passages was not utilised (Rs. 600) and visits to certain out stations by the senior Chaplain were abandoned during the latter part of the year (Rs. 440).					
A. 2.—Church of Scotland:					
A. 2 (1).—Pay of Establishments:					
O. *800* (a) S. *—550*	*250*	*90*	*—160*	..	*—160*
Due to vacancies.					
A. 2 (2).—Other Charges .	*200*	*240*	*+40*	*+40*	..
A. 3.—Church of Rome . .	..	..	..	*+10*	*—10*
B.—Cemetery Establishment:					
B. 1.—Pay of Establishments .	*4,200*	*3,868*	*—332*	*—100*	*—232*
The provision for leave salary was not utilised.					
B. 2.—Other Charges . .	*500*	*522*	*+22*	*+50*	*—28*
Totals . .	*31,550*	*30,574*	*—976*	..	*—976*

(a) Sanctioned on the 20th March 1929.

ACCOUNT IX.—POLITICAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Political Agents:					
A. 1.—Pay of Officers . .	*5,65,000*	*5,13,031*	*—51,969*	*—49,000*	*—2,969*

The decrease was mainly due to—

(*i*) Appointment of junior officers of the Political Department in consequence of leave and other vacancies (Rs. 12,500);

(*ii*) Appointment of Provincial Service Officers in the Political Department cadre (Rs. 25,800); and

(*iii*) Retirement of senior Extra Assistant-Commissioners and appointment of new incumbents on lower pay as well as appointment of Leave Reserve Extra Assistant Commissioners in leave vacancies (Rs. 26,100).

The savings were partially reduced by heavier payments on leave salary (Rs. 11,900) *See* also "A. 9."

A. 2.—Pay of Establishments .	*4,23,200*	*4,12,008*	*—11,192*	*—10,040*	*—1,152*

The saving was the result of (*i*) appointment of junior men in place of seniors on retirement, promotion or transfer (Rs. 17,300), (*ii*) occasional vacancies (Rs. 2,200) and (*iii*) partial utilisation of the provision for leave salary (Rs. 2,900). Against these savings there was an increase of Rs. 11,200 on account of the creation of temporary posts. *See* also "A. 9."

A. 3.—Allowances, Honoraria, etc.	*1,96,700*	*2,07,542*	*+10,842*	*+14,520*	*—3,678*

The main causes are:—(*i*) the provision for cost of passages proved insufficient (Rs. 2,900); (*ii*) there were more extensive tours than anticipated (Rs. 9,100) and (*iii*) grain compensation allowance was granted to establishment for which no provision existed in the budge (Rs. 1,300). These excesses were partially reduced by savings in the appropriations for rewards for proficiency in oriental languages (Rs. 1,100) and hill journey allowance due to the Agent to the Governor General's Office having stayed at Ziarat for a very short period (Rs. 2,400).

A. 4.—Supplies and Services .	*27,000*	*36,404*	*+9,404*	*+10,420*	*—1,016*

There was an increase of Rs. 12,000 under purchase and maintenance of motor cars due to a new car having been purchased for the Hon'ble the Agent to the Governor-General and a decrease of Rs. 3,000 on account of maintenance and renewal charges of the Agency and Residency furniture.

A. 6.—Contingencies . .	*1,94,800*	*1,72,044*	*—22,756*	*—23,095*	*+339*

Due to economy.

A. 7.—Grants-in-aid . .	..	..	..	*+375*	*—375*

Debit for the passage contribution of an officer was not received as anticipated.

A. 8.—Deduct—Charges recovered from other Governments, Departments, etc. . .	*—500*	*—1,806*	*—1,306*	..	*—1,306*

Contribution by the Railway Department was increased during the year.

ACCOUNT IX.—POLITICAL.—concld.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Political Agents—concld.					
A. 9.—Deduct—*Probable Savings*	*—1,00,000*	..	*+1,00,000*	*+58,000*	*+42,000*

A sum of Rs. 58,000 as detailed below was earmarked to meet the lump cut:—

	Rs.
Account IX—A. 1.	49,000
A. 2.	5,000
D.	2,000
Account X.—B. 1.	500
B. 4.	1,500
Total	58,000

The saving anticipated under this account was not fully realised, nor was the lump cut fully met with reference to the total non-voted appropriation relating to Baluchistan.

C.—Political Subsidies—Subsidies and Contribution to the Khan of Khalat	*1,00,600*	*1,01,200*	*+600*	*+600*	..

Subsidy to the Marri and Bugti Chiefs for 1926-27, which was inadvertently not drawn during the previous year was paid during the year.

D.—Entertainment Charges . .	*86,000*	*84,586*	*—1,414*	*—1,350*	*—64*
E.—Refugees and State prisoners .	*22,200*	*22,971*	*+771*	*+1,470*	*—699*

Mainly due to transfer of allowance of a Sardar from the Bombay Government to the Quetta treasury.

F.—Miscellaneous	*2,000*	*1,857*	*—143*	*—100*	*—43*
G.—Works	..	*161*	*+161*	*+180*	*—19*
Totals { *Gross* . .	*15,17,500*	*15,51,804*	*+34,304*	*+1,980*	*+32,324*
Deductions .	*—500*	*—1,806*	*—1,306*	..	*—1,306*
Net . .	*15,17,000*	*15,49,998*	*+32,998*	*+1,980*	*+31,018*

ACCOUNT X.—FRONTIER WATCH AND WARD.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Charges for Levies :					
A. 1.—Chagai . . .	*2,37,100*	*1,79,985*	*—57,115*	*—56,595*	*—520*
The local Administration explains that certain allowances of Sardars of Sarhad were kept in abeyance and the reserve of the Hon'ble the Agent to the Governor General was not utilised. Similar explanations for large savings under this head were furnished in the previous three years. *See* Note 3.					
A. 2.—Sibi	*2,97,400*	*2,96,247*	*—1,153*	*—900*	*—253*
A. 3.—Quetta-Pishin . .	*1,79,500*	*1,79,008*	*—492*	*—400*	*—92*
A. 4.—Kalat . . .	*1,49,800*	*1,45,983*	*—3,817*	*—3,620*	*—197*
Due to short-term vacancies.					
A. 5.—Loralai . . .	*1,85,100*	*1,84,061*	*—1,039*	..	*—1,039*
A. 6.—Zhob	*2,76,200*	*2,69,251*	*—6,949*	*—6,790*	*—159*
Due to occasional vacancies and abolition of certain postal lines.					
A. 7.—Others . . .	*75,100*	*69,083*	*—6,017*	*—5,140*	*—877*
The main causes are:—(*i*) smaller expenditure on purchase of stores (Rs. 2,700), (*ii*) savings in feeding charges of auxiliaries (Rs. 1,200) and (*iii*) non-utilisation of the provision for leave salary (Rs. 1,500).					
A. 8.—Deduct—*Recoveries* .	*—27,400*	*—22,195*	*+5,205*	*+2,245*	*+2,960*
Abolition of certain Postal Lines accounts for smaller recovery from the Postal Department.					
B.—Zhob Levy Corps :					
B. 1.—Pay of Officers . .	*76,900*	*85,007*	*+8,107*	*+8,200*	—93
An additional British Wing Officer was appointed.					
B. 2.—Pay of Establishments .	*3,18,000*	*3,17,612*	*—388*	*+130*	*—518*
B. 3.—Allowances, Honoraria, etc.	*1,82,300*	*1,88,999*	*+6,699*	*+8,370*	*—1,671*
Larger expenditure was incurred on house-rent and other allowances (Rs. 3,450) and on travelling allowance (Rs. 3,680) owing to the appointment of an additional officer and increased touring in the early part of the year owing to shortage of funds in 1927-28.					

ACCOUNT X.—FRONTIER WATCH AND WARD—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Zhob Levy Corps :—concld.					
B. 4.—Supplies and Services :					
O. 3,56,100 (a) S. 45,600	4,01,700	3,86,080	—15,620	—11,575	—4,045

Smaller expenditure was incurred mainly on the following items:—

	Rs.
(i) Kit money and recruiting charges due to smaller recruitment	9,600
(ii) Upkeep of saddlery due to the introduction of the mechanical transport	4,000
(iii) Depreciation in the value of animals	2,500
(iv) Feeding charges of animals	1,800
(v) Feeding charges of men	1,150
(vi) Military stores due to smaller purchase	4,500
Total	23,550

The saving was reduced by Rs. 8,900 on account of charges for motor transport for which no provision existed in the budget. *See* also "A. 9" in Account IX.

B. 5.—Contingencies	43,400	46,670	+3,270	+3,400	—130

Due to increase in the rates of firewood (Rs. 1,400) and contract for supply of water to the headquarters and out posts (Rs. 1,550).

B. 6.—Grants-in-aid, Contributions, etc.	..	9,247	+9,247	+10,660	—1,413

Contribution was paid to the Military Department from February 1925 for cost of passages in respect of officers of the Militia.

C.—Mekran Levy Corps :					
C. 1.—Pay of Officers	24,100	23,853	—247	+185	—432
C. 2.—Pay of Establishments	1,52,400	1,49,214	—3,186	—2,740	—446

Due to appointment of junior men, occasional vacancies and non-utilisation of the full provision for leave salary.

C. 3—Allowances, Honoraria, etc.	42,400	51,668	+9,268	+9,625	—357

Larger expenditure was incurred on—

	Rs.
(i) Travelling allowance of officers, partly due to the appointment of a new Adjutant and partly to the political situation on the border	1,500
(ii) Travelling allowance of establishment, due to the grant of travelling allowance to men of the corps accompanying British Officers on tour in lorries and motors and transfers among clerks	5,600
(iii) House-rent and other allowances, due to the grant of compensatory allowance to the Assistant Surgeon, Mekran and increase in the good conduct and good service pay of the men of the corps	2,200
	9,300

(a) Sanctioned on the 25th February 1929.

ACCOUNT X.—FRONTIER WATCH AND WARD—concld.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Mekran Levy Corps :—concld.					
C. 4.—Supplies and Services .	*1,30,100*	*1,50,042*	*+19,942*	*+21,310*	*—1,368*
The feeding charges of men and animals were higher owing to higher rates.					
C. 5.—Contingencies . .	*20,000*	*17,444*	*—2,556*	*—2,440*	*—116*
Due to economy.					
C. 6.—Grants-in-aid, Contributions, etc.	..	*1,866*	*+1,866*	*+2,260*	*—394*
See "B. 6."					
E.—Miscellaneous :					
E. 1.—Police Expenses . .	*10,000*	*9,960*	*—40*	..	*—40*
E. 2.—Intelligence Bureau :					
E. 2 (1).—Pay of Officers .	*18,000*	*18,575*	*+575*	*+580*	*—5*
E. 2 (2).—Pay of Establishments . . .	*5,800*	*5,620*	*—180*	*—100*	*—80*
E. 2 (3).—Other Charges .	*16,500*	*20,113*	*+3,613*	*+3,670*	*—57*
Expenditure on service messages was more on account of trouble in Afghanistan.					
E. 2 (4).—Deduct—*Amount recovered from Army Estimates* . . .	*—18,600*	*—18,600*	..	..	..
E. 3.—Hospital Charges :					
E. 3 (1).—Pay of Establishments . . .	*10,000*	*9,565*	*—435*	*—175*	*—260*
E. 3 (2).—Other Charges .	*48,800*	*17,964*	*—30,836*	*—29,940*	*—896*
The provision for "petty construction and repairs" (Rs. 29,200) was wrongly included under this head instead of under a new sub-head E. 5. Contingencies as the expenditure did not relate to hospital charges. The provision was, however, correctly transferred to sub-head F. according to a decision of the Controller of Civil Accounts.					
F.—Buildings and Communications .	..	*52,955*	*+52,955*	*+53,350*	*—395*
See E. 3 (2) above. The expenditure includes Rs. 18,000 on account of cost of acquisition of the Juzzak-Robat Telegraph Line and repairs, etc., to the Kacha Robat and Lacha Saindak sections of the Line.					
Totals { *Gross* .	*29,00,600*	*28,86,072*	*—14,528*	*+1,325*	*—15,853*
Totals { *Deductions* .	*—46,000*	*—40,795*	*+5,205*	*+2,245*	*+2,960*
Totals { *Net* .	*28,54,600*	*28,45,277*	*—9,323*	*+3,570*	*—12,893*

ACCOUNT XI.—EDUCATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—University—Government: Professional Colleges . . .	1,200	1,552	+352	+355	—3
Due to the training of two Baluchistan teachers in the Training College in Multan.					
B.—Government Secondary Schools:					
B. 1.—Pay of Officers:					
Non-voted . .	*3,800*	*4,172*	*+372*	*+375*	*—3*
The special pay attached to the post of the Superintendent of Education in Baluchistan was increased.					
Voted . .	6,700	6,971	+271	+300	—29
B. 2.—Pay of Establishments .	89,300	72,461	—16,839	— 16,320	—519
The provision includes a sum of Rs. 9,212 relating to other sub-heads (Rs. 3,500 under B. 3, Rs. 1,680 under D. 1, and Rs. 4,032 under H. 2.) in connection with the Educational programme. Excluding this amount the saving is due to occasional vacancies.					
B. 3.—Other Charges:					
Non-voted . .	*600*	*599*	*—1*	..	*—1*
Voted . .	13,900	15,228	+1,328	+1,740	—412
	See "B. 2."				
C.—Grants-in-aid to Non-Government Secondary Schools . . .	54,900	67,173	+12,273	+12,300	—27
Special grants were paid to certain schools in Baluchistan.					
D.—Government Primary Schools:					
D. 1.—Pay of Establishments .	77,500	68,633	—8,867	—8,005	—862
The provision includes (*i*) Rs. 2,400 allotted in excess on account of allowances to Mullahs, (*ii*) Rs. 2,200 relating to the Educational Programme accounted for under other heads and (*iii*) Rs. 2,400 on account of additional allowances to 10 Mosque Schools, the expenditure on which was booked under "G.—Grants-in-aid to Non-Government Special Schools." Excluding these amounts, the resultant saving was mainly due to establishments for certain schools not having been engaged owing to the refusal of the tribesmen concerned to have schools or to the smaller number of school-going boys. The saving would have been greater, had not a sum of Rs. 1,680 relating to this head been sanctioned under "B. 2."					
D. 2.—Other Charges . .	11,200	12,623	+1,423	+2,000	—577
The provision for allowances and contingencies connected with the schools opened in connection with the five-year programme (Rs. 1,800) was allotted under "D. 1."					
E.—Grants-in-aid to Non-Government Primary Schools . . .	10,700	2,156	—8,544	—8,540	—4
The expenditure on account of temporary schools sanctioned out of the grant of Rs. 7,500 for the development of primary education included under this head has been accounted for under proper heads.					

ACCOUNT XI.—EDUCATION—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Government Special Schools :					
F. 1.—Pay of Establishments .	5,600	2,428	—3,172	—3,140	—32
The expenditure relating to stipends and contingencies connected with the training of Mullahs has been correctly accounted for under "F. 2."					
F. 2.—Other Charges . .	5,800	7,955	+2,155	+2,260	—105
	See "F. 1."				
G.—Grants-in-aid to Non-Government Special Schools . . .	6,000	6,614	+614	+675	—61
The allowances of the Mosque schools allotted under "D. 1." have been booked under this head.					
H.—General :					
H. 1.—Inspection :					
H. 1 (1).—Pay of Officers .	6,900	5,970	—930	—900	—30
The provision for leave salary (Rs. 1,000) was not utilised.					
H. 1 (2).—Pay of Establishments . . .	11,400	11,183	—217	+70	—287
H. 1 (3).—Other Charges .	3,800	4,808	+1,008	+1,130	—122
Due mainly to increased expenditure under travelling allowance owing to increase in the number of schools (Rs. 450) and under contingencies (Rs. 510).					
H. 2.—Scholarships . .	36,500	33,171	—3,329	—3,120	—209
Including the provision of Rs. 4,032 (*See* "B. 2.") and Rs. 480 (*See* "D. 1.") made on this account under other heads, the total amount available for expenditure was Rs. 41,012. The saving thus amounts to Rs. 7,841 which is made up as under :—					
(1) The classes in High School, Loralai and Middle School, Pishin, not being in full swing, the total sanctioned number of scholarships could not be awarded				Rs. 1,800	
(2) The secondary scholarships of the Dera Bugti School remained undisbursed, owing to there being a proposal to abolish the School				1,500	
(3) Paucity of deserving students				4,540	
H. 3.—Miscellaneous . .	1,200	5,000	+3,800	+3,800	..
The contributions to certain libraries sanctioned out of the grants under Account XIV, Sub-heads D. and E., have been booked under this head.					
I.—Works	..	5,892	+5,892	+5,920	—28
See "B. 6." in Account IV.					
Totals { *Non-voted* .	*4,400*	*4,771*	*+371*	*+375*	*—4*
Totals { Voted . .	3,42,600	3,29,818	—12,782	—9,475	—3,307

ACCOUNT XII.—MEDICAL AND PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment :					
A. 1.—Pay of Officers : *Non-voted*					
O. 39,700 (a) S. —1,000	*38,700*	*30,129*	*—8,571*	*—8,460*	*—111*
The post of Civil Surgeon, Quetta, remained vacant for some time and a junior officer was appointed afterwards.					
Voted	15,600	13,500	—2,100	—1,000	—1,100
Due to vacancies for a portion of the year.					
A. 2.—Pay of Establishments .	2,300	2,014	—286	—195	—91
The provision for leave salary (Rs. 300) was practically not utilised.					
A. 3.—Allowances and Contingencies :					
Non-voted . .	*4,500*	*5,431*	*+931*	*+1,280*	*—349*
The grant for travelling allowance proved inadequate owing to the increased expenditure connected with the transfer of an officer.					
Voted . .	4,500	3,578	—922	—725	—197
Smaller expenditure was incurred on house-rent and other allowances owing to the post of an Assistant Civil Surgeon having remained vacant for a portion of the year (Rs. 600) and on travelling allowance owing to fewer transfers (Rs. 300).					
A. 4.—Grants-in-aid, Contributions, etc.		*307*	*+307*	*+310*	*—3*
The expenditure represents arrears of passage contribution of an officer for which no provision existed in the budget.					
B.—Hospitals and Dispensaries :					
B. 1.—Pay of Officers . .	*3,000*	*3,000*	..	..	..
B. 2.—Pay of Establishments .	1,32,300	1,33,039	+739	+2,575	—1,836
B. 3.—Allowances, Honoraria, etc. :					
Non-voted .	*1,000*	*747*	*—253*	*—250*	*—3*
Smaller expenditure was incurred on travelling allowance.					
Voted . .	19,300	20,179	+879	+1,545	—666
Increased expenditure under travelling allowance owing to transfers among Sub-Assistant Surgeons (Rs. 800) and grant of grain compensation allowance for which no provision existed in the budget (Rs. 500), mainly account for the excess which was reduced by saving in hill journey allowance (Rs. 400).					

(a) Sanctioned on the 25th February 1929.

ACCOUNT XII.—MEDICAL AND PUBLIC HEALTH—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Hospitals and Dispensaries—*concld.*					
B. 4.—Cost of Medicines, Diet, Clothing and Bedding of Patients . . .	67,000	71,991	+4,991	+3,060	+1,931
The increase was due to the opening of new dispensaries and greater demand in medicines owing to increase in the number of patients.					
B. 5.—Furniture and Apparatus	11,000	2,533	—8,467	—8,600	+133
The grant could not be utilised to the extent anticipated owing to the late submission of the lists of furniture required for certain dispensaries.					
B. 6.—Other Expenses . .	21,100	20,973	—127	+50	—177
B. 7.—Grants-in-aid to Hospitals and Dispensaries .	19,700	19,632	—68	..	—68
B. 8.—*Deduct*—Amount recovered from the North-Western Railway and Nushki Town Fund .	—7,000	—6,963	+37	..	+37
C.—Mental Hospital . . .	5,000	5,580	+580	+650	—70
The expenditure is of a fluctuating nature and depends on the bills received from the Superintendents of the Asylums concerned.					
D.—Medical Colleges and Schools—Amounts paid to other Governments, Departments . .	3,000	..	—3,000	+1,410	—4,410
No debit has been raised by the Punjab Government as the amount recoverable was small.					
E.—Medical—Works . . .	..	771	+771	+775	—4
See "B. 6." in Account IV.					
G.—Public Health Establishment:					
G. 1.—Pay of Establishments .	6,800	6,794	—6	+200	—206
G. 2.—Other Charges . .	4,200	2,270	—1,930	—700	—1,230
Smaller expenditure was incurred under "travelling allowance" owing to comparatively less transfers among vaccinators (Rs. 600) and under "office expenses and miscellaneous" due partly to less demand for vaccine lymph and partly to small number of patients having attended the Civil Hospital for anti-rabic treatment during the year (Rs. 1,300).					
H.—Grants-in-aid for Public Health Purposes	5,000	8,368	+3,368	+3,400	—32
A non-recurring contribution was granted to the Bolan Bazar Fund (Rs. 2,000) and to the Quetta Municipality (Rs. 1,368) for sanitation purposes.					
Totals — *Non-voted* . . .	*47,200*	*39,614*	*—7,586*	*—7,120*	*—466*
Totals — Voted — Gross . .	3,16,800	3,11,222	— 5,578	+2,445	—8,023
Totals — Voted — Deductions .	—7,000	—6,963	+37	..	+37
Totals — Voted — Net . .	3,09,800	3,04,259	—5,541	+2,445	—7,986

ACCOUNT XIII—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or—.
1.	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Agriculture—Experimental Farms :					
A. 1.—Pay of Establishments .	8,100	7,902	—198	—90	—108
A. 2.—Other Charges . .	18,800	8,132	—10,668	—10,685	+17

Savings occurred in the provision for purchase of water owing to the Zamindars having demanded exorbitant rates (Rs. 10,000) and on account of retransfer of the portion of the Residency Garden from the Fruit Farm (Rs. 3,500). The savings were partially reduced by the purchase of an oil engine at a cost of Rs. 1,600 to augment the water supply in the Farm. Until the engine could be in working order, temporary arrangements had also to be made at cost of about Rs. 1,000 to pump up water from the artesian well.

B.—Agriculture—Agricultural Experiments	..	297	+297	+300	—3

The expenditure was incurred in connection with experiments in potato cultivation.

C.—Agriculture—Expenditure in connection with the visitation of Locusts	..	3,555	+3,555	+3,715	—160

No expenditure was anticipated on this account when the budget was framed.

D.—Agriculture — Public Exhibition and Fairs—Grants-in-aid to the Quetta Horse Show . .	4,300	4,270	—30	—30	..
E.—Veterinary Charges :					
E. 1.—Superintendence : —Pay of Officers . . .	5,100	5,273	+173	+175	—2
E. 2.—Subordinate Establishments :					
E. 2. (1).—Pay of Establishments . . .	36,200	31,091	—5,109	—4,900	—209

Certain posts sanctioned by the Government of India were not filled up during the year (Rs. 3,200) and there were occasional vacancies (Rs. 2,400).

E. 2. (2).—Other Charges .	23,800	17,564	—6,236	—5,570	—666

Savings occurred mainly on travelling allowance of establishment due to restrictions on their movements (Rs. 2,300) and on contingencies partly due to overbudgeting and partly due to certain bills having remained unpaid during the year (Rs. 3,200).

E. 3.—Hospitals and Dispensaries :					
E. 3. (1).—Pay of Establishments . . .	2,600	2,527	—73	+55	—128
E. 3 (2).—Other Charges .	27,100	21,180	—5,920	—5,810	—110

Due mainly to non-utilisation of the provision for the purchase of stallions (Rs. 7,000) partly reduced by more expenditure (Rs. 1,200) on the purchase of serum for contagious diseases.

ACCOUNT XIII.—AGRICULTURE SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by Reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Agricultural Works . . .	..	5,692	+5,692	+5,700	—8
See "B. 6." in Account IV.					
G.—Museum :					
G. 1.—Pay of Establishments .	5,300	6,004	+704	+775	—71
Due to the payment of leave salary of the curator for which no provision existed.					
G. 2.—Grants-in-aid . .	1,400	1,430	+30	+30	..
G. 3.—Other Charges . .	..	6	+6	+10	—4
H.—Exploration of Coal, Petroleum and Minerals :					
H. 1.—Pay of Establishments .	3,800	3,452	—348	—345	—3
Chiefly due to the provision for leave salary (Rs. 500) having not been utilised.					
H. 2.—Other Charges . .	500	534	+34	+50	—16
I.—Provincial Statistics and other Miscellaneous Departments :					
I. 2.—Examinations . .	1,600	1,048	—552	—110	—442
Honoraria to examiners in Government service for conducting examination for promotion to the Senior Assistant grade were adjusted under the major heads to which the pay of the examiners is chaged instead of under this head.					
I. 3.—Boiler Factory and Electricity Inspection :					
I. 3. (1).—Pay of Officers .	11,000	4,548	—6,452	—6,400	—52
The post of Inspector of Boilers, etc., remained vacant for a part of the year.					
I. 3. (2).—Pay of Establishments . . .	900	444	—456	—450	—6
The posts of clerk and peon remained vacant for a part of the year.					
I. 3. (3).—Other Charges .	9,500	8,305	—1,195	—1,000	—195
Certain instruments and tools ordered from England were not received during the year.					
Totals . . .	1,60,000	1,33,254	—26,746	—24,580	—2,166

ACCOUNT XIV.—Miscellaneous.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Miscellaneous Compensations :					
A. 1.—Quit Rents . . .	*1,51,500*	*1,51,500*	..	..	..
A. 2.—Other Compensations :					
Non-voted . .	*30,000*	*30,000*	..	..	..
Voted . .	2,400	1,479	—921	—600	—321
Pension of the Mazarain family of Khetran for January and February 1929 (Rs. 300) and miscellaneous compensations (Rs. 600) were not paid during the year.					
B.—Durbar Presents and Allowances to Vakeels	56,000	21,193	—34,807	—34,500	—307
The Sibi Provincial Durbar was not held during the year.					
C.—Donations for Charitable Purposes and Charges on account of European Vagrants . . .	1,400	2,499	+1,099	+1,100	—1
Due to payment of Rs. 1,000 to an individual to meet funeral expenses of his father.					
D.—Grants-in-aid	10,000	7,700	—2,300	—2,300	..
Same remarks as against "E".					
E.—Unforeseen Charges . . .	1,500	..	—1,500	—1,500	..
The expenditure on account of contribution sanctioned out of this grant for libraries was booked under Account XI, Sub-head H. 3.					
F.—Other Charges	2,200	18,985	+16,785	+18,280	—1,495
The increase is mainly due to Takavi loans written off during the year.					
H.—*Deduct*—Language Rewards to female relatives of Military Officers by debit to Army Estimates	—1,000	..	+1,000	..	+1,000
No rewards were sanctioned during the year.					
Totals — *Non-voted* . . .	*1,81,500*	*1,81,500*	..	..	..
Totals — Voted — Gross . .	73,500	51,856	—21,644	—19,520	—2,124
Totals — Voted — Deductions .	—1,000	..	+1,000	..	+1,000
Totals — Voted — Net . .	72,500	51,856	—20,644	—19,520	—1,124

NOTES.

1. *Account I, Sub head C.*—An additional grant of Rs. 17,000 obtained from the Legislative Assembly in February 1929 was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department, out of the "Reserve" at their disposal (*vide* list appended to Grant No. 72—Miscellaneous, Sub-head "L".).

2. *Account VI, Sub-heads A 2. and A. 4.*—The reappropriations made to these sub-heads during the year resulted in large savings in the final grants. The local Administration explains that efforts were made to obtain information about the actual expenses of the Baluchistan prisoners confined in the jails in various Provinces, but the information obtained materially differed for each place. The addition to grants under these sub-heads was necessarily a work of guess, the underlying idea being that the appropriation should be ample and, as far as possible, there should be no excess under the account as a whole. The difficulty in framing accurate estimates will no longer be experienced, as, with the New Central Jail in Baluchistan going to function with effect from 1930-31, all the Baluchistan prisoners will be recalled from the Indian Jails.

3. *Account X, Sub-head A. 1.*—The Agent to the Governor General's Reserve provided for under this sub-head is required for temporary levies which may be required for the Chagai Agency at any time. The Government of India have sanctioned an increase in the Chagai Levy Corps and the question of making the temporary Chagai Levy Corps permanent is under their consideration. The local Administration considers that, on receipt of final orders of the Government of India, it may be possible to make an appreciable reduction in the Reserve.

PRO FORMA ACCOUNT of the FRUIT FARM (EXPERIMENT STATION), QUETTA, for the years 1927-28 and 1928-29.

Dr.

Particulars.	Amount 1927-28. Rs.	Amount 1928-29. Rs.
1. To Value of Crates and Punnets in stock	590	506
2. To Pay of Permanent Establishment	3,695	4,041
3. To Pay of Temporary Non-Pensionable Establishment	2,897	3,861
4. To Allowances	1,047	605
5. To Contingencies—		
(a) Stock and Seeds	1,157	597
(b) Temporary Labour	5,667	2,433
(c) Miscellaneous Charges	72	51
(d) Tools and Plant	608	2,211
(e) Printing and Stationery Charges	8	5
(f) Furniture	39	156
(g) Packing material and forwarding charges	415	19
(h) Hot and cold weather charges	95	105
(i) Feed and Upkeep of Live Stock	607	566
(j) Petty Works and Repairs	39	1,739
(k) Manure	1,545	..
(l) Irrigation Charges	3,666	1,268
(m) Books and Publications	1	81
(n) Warm clothing	80	..
(o) Postage and Telegram charges	..	35
6. To Indirect charges	924	1,010
Totals	23,152	19,289

SUNDAR SINGH,
Assistant Revenue Commissionor in Baluchistan.

Particulars.	Amount 1927-28. Rs.	Cr. Amount 1928-29. Rs.
1. By sale of crates and punnets	84	39
2. By profit on sale of punnets and crates	..	49
3. By sale of Fodder	185	259
4. By sale of Flower	330	375
5. By sale of Fruit	(a) 5,977	713
6. By sale of Vegetables	5,035	5,605
7. By sale of Nursery Plants	(b) 4,926	3,047
8. By sale of Miscellaneous Produce	148	10
9. By sale of Bulletin	..	10
10. By sale of old and condemned Articles and Stock	3	..
11. By sale of Irrigation water	..	200
12. By Packing charges and profit on packing material purchased for packing fruit and nursery plants during 1928-29	..	62
13. By Cost of punnets and crates in hand	506	467
Net Loss for the year	5,958	8,453
Totals	23,152	19,289

Certified that such figures, as are susceptible of check from the records of this office, have been checked and found correct.

G. S. D. MEHTA,
Assistant Accountant General, Central Revenues.

(a) A sum of Rs. 500 was recovered from a contractor during 1928-29 on account of cost of fruit contract money relating to the year 1927-28. The receipt was not originally shown in the *pro forma* account appended to the Appropriation Account for 1927-28.

(b) A sum of Rs. 33 under this head was credited in excess which was subsequently refunded during 1928-29.

IMPORTANT COMMENTS.

Irregular expenditure of public money.

A number of officers in a local Administration used to charge Government with the cost of heating and lighting that portion of their residences which they used as office-rooms out of office hours. In 1926 some charges of this nature came to the notice of Audit and a report was made to the local Administration who held that the charges were legitimate on the ground that officers had to do a good deal of work at their residences outside office hours. In 1928 the local Administration issued orders prescribing a scale in accordance with which officers and their subordinate establishments might incur expenditure on this account. Audit reported the matter to the Government of India who issued orders to the local Administration to discontinue the practice.

Experimental Fruit Farm, Quetta.

2. The continuance of the experimental Farm at Quetta has been sanctioned for so long as, in a normal year, it is self-supporting. The Government of India receive an annual report on the working of the Farm. A *pro forma* account of the Farm is appended each year to the Appropriation Accounts.

The Farm has been working at a loss for several years as will be seen from the following figures :—

Year.	Loss.
	Rs.
1925-26	224
1926-27	3,594
1927-28	5,958
1928-29	8,453

The loss is on the increase and is stated to be due mainly to the failure of the fruit crop due to severe frost. The local Administration anticipates that the income of the Farm will appreciably increase when the fruit trees planted in 1926-27 begin to bear fruit in 1930. It is stated that the fruit Farm was started to interest the local people in the fruit industry and that the main object of the Farm is demonstration and the supply of young plants to the fruit-growers. It appears, however, that there was a reduction in income in 1928-29 from the sale of nursery plants as local Zamindars are now raising such plants both for their own requirements and for sale.

GRANT NO. 76.—DELHI.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the DELHI ADMINISTRATION.

Accounts.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue	Gross	4,82,600	4,73,857	—8,743	+1,761	—10,504
	Deductions	—3,500	—3,500	..	..	..
	Net	4,79,100	4,70,357	—8,743	+1,761	—10,504
Account II—General Administration	*Non-voted*	*77,900*	*68,484*	*—9,416*	*—4,882*	*—4,534*
	Voted	2,91,900	2,99,879	+7,979	+15,363	—7,384
Account III.—Administration of Justice	*Non-voted*	*28,700*	*22,602*	*—6,098*	*+1,846*	*—7,944*
	Voted	2,24,500	2,27,827	+3,327	+10,207	—6,880
Account IV.—Jails and Convict Settlements	*Non-voted*	*1,800*	*1,800*	..	..	..
	Voted	1,39,600	1,38,918	—682	+9,920	—10,602
Account V—Police	*Non-voted*	*42,600*	*49,762*	*+7,162*	*+9,018*	*—1,856*
	Voted	9,23,400	9,00,985	—22,415	—26,993	+4,578

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Subhead A. 4.—An expenditure of Rs. 4,990 was incurred on account of unforeseen expenditure on petty works and repairs to Nazul Lands. There was no original provision for this expenditure.

ACCOUNT II.—GENERAL ADMINISTRATION.

Subhead A. 3.—Voted.—The excess of Rs. 4,963 over the original grant of Rs. 9,800 was mainly due to the purchase of a loud speaker for Rs. 4,212.

ACCOUNT III.—ADMINISTRATION OF JUSTICE.

Subhead B. 1.—The excess of Rs. 6,465 over the original grant of Rs. 2,400 was due to increase in the emoluments of the Government pleader.

ACCOUNT IV.—JAILS, ETC.

Subhead A. 5.—The saving of Rs. 2,640 against the original grant of Rs. 6,500 was due to economy in miscellaneous contingent expenditure.

ACCOUNT V.—POLICE.

Subhead A. 2.—Voted.—The large saving of Rs. 42,858 in the original grant of Rs. 5,54,100 was due to (*i*) changes in incumbents, (*ii*) appointment of men on lower rates of pay in places of absentees and (*iii*) vacancies amongst lower subordinates.

Subhead A. 3.—Non-voted.—The excess of Rs. 4,267 against the original appropriation of of Rs. 1,200 was due to arrear payments on account of contributions for passages.

Subhead A. 4.—Voted.—The excess of Rs. 16,899 over the sanctioned grant of Rs. 2,55,000 was mainly due to increased expenditure on (*i*) travelling and other allowances (Rs. 5,5350 (*ii*) rents, rates and taxes (Rs. 6,614) and (*iii*) other contingent charges (Rs. 4,000). net excess of Rs. 7,874 in column 6 remained uncovered due to adjustment of certain charges after the close of the year.

Accounts.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Account VI.—Education . . .		9,54,200	9,19,276	—34,924	—12,587	—22,337
Account VII.—Medical :						
Non-voted . . .		*37,800*	*39,824*	*+2,024*	*+3,520*	*—1,496*
Voted	Gross .	4,78,800	4,92,190	+13,390	+19,455	—6,065
	Deductions	—300	—350	—50	..	—50
	Net . .	4,78,500	4,91,840	+13,340	+19,455	—6,115
Account VIII.—Public Health . .	*Non-voted* .	*63,400*	*47,188*	*—16,212*	*—10,702*	*—5,510*
	Voted .	1,56,700	1,48,823	—7,877	—7,408	—469

Important variations under Individual Accounts—*concld.*

ACCOUNT VI.—EDUCATION.

Subheads B. 1, B. 2 and B. 3.—The grants of Rs. 5,400, Rs. 1,200 and Rs. 10,000 under the subheads respectively remained unutilised as the Government High School, Delhi, was not raised to the standard of an Intermediate College as originally contemplated.

Subhead F. 1.—The actual expenditure amounted to Rs. 1,75,133 against the original provision of Rs. 1,10,000. The excess of Rs. 35, 33 was mainly due to the payment of some grants (Rs. 28,600) having been correctly recorded under this subhead instead of under subhead F. 2 where the provision was originally made.

Subhead F. 2.—The actual expenditure amounted to Rs. 36,515 against the original provision of Rs. 86,600. The large saving was due mainly to (*i*) a wrong provision of Rs. 28,600 under this subhead instead of under subhead F. 1. and (*ii*) to the fact that some schools could not apply for building grants in full owing to paucity of funds at their disposal.

Subhead G.—The excess of Rs. 11,657 over the original provision of Rs. 55,900 was due mainly to the revised rates of calculation of grant-in-aid to Local Bodies.

Subhead H.—The excess of Rs. 18,889 over the original provision of Rs. 10,000 was caused by the payments of a few special building grants.

Subhead I. 1.—The saving of Rs. 44,105 in the original provision of Rs. 1,86,400 was due to curtailment of the grant from Rs. 21 per scholar to Rs. 15-8-0.

Subhead I. 2.—The excess of Rs. 18,750 over the original provision of Rs. 23,900 was caused by the payment of unforeseen grants.

Subhead K. 2.—The saving of Rs. 7,146 in the original grant of Rs. 21,400 is mainly due to less expenditure in connection with the five years programme of education.

Subhead L 2.—The saving of Rs. 6,553 in the original provision of Rs. 20,000 is due to less award of scholarships than anticipated.

ACCOUNT VII.—MEDICAL.

Subhead B. 6.—The excess of Rs. 16,590 over the original provision of Rs. 13,700 was due to :—

(*i*) Adjustment of the grant of Rs. 5,000 paid to the Municipal Committee, Delhi, for an eye ward the provision for which was made under subhead C, and

(*ii*) Payment of unforeseen grants to Hospitals and Dispensaries (Rs. 11,590).

Subhead B. 7.—The provision of Rs. 6,000 made under this subhead in the original estimates for the New Delhi Combined Hospital was not required but the provision was utilised to meet in part the debit for Rs. 10,000 on account of medical arrangements at New Delhi, by transfer of funds from "C" under which subhead provision for the purpose was originally made.

ACCOUNT VIII.—PUBLIC HEALTH.

Subhead A. 5.—The expenditure of Rs. 50,000 recorded under this new subhead represent grant to the Imperial Delhi Municipal Committee towards conservancy expenditure. The provision for the payment was made under the subhead B. (Voted). But the amount was paid to the Committee by the Public Works Department and the debit was raised for adjustment in the accounts of the Delhi Civil Administration.

Subhead B.-Voted.—The saving of Rs. 59,480 in the original provision of Rs. 1,17,000 was due to :—

(*i*) Adjustment of expenditure of Rs. 50,000 under the new subhead A. 5 above, and

(*ii*) Payment of less grants than originally estimated (Rs. 9,480).

Accounts.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Account IX.—Other Expenditure Heads:					
Non-voted — *Gross*	*40,800*	*39,269*	*—1,531*	*+1,200*	*—2,731*
Non-voted — *Deductions*	*—1,200*	*—1,200*	..	..	..
Non-voted — *Net*	*39,600*	*38,069*	*—1,531*	*+1,200*	*—2,731*
Voted	4,61,100	4,40,597	—20,503	—9,718	—10,785
Totals — *Non voted* — *Gross*	*2,93,000*	*2,68,929*	*—24,071*	..	*—24,071*
Totals — *Non voted* — *Deductions*	*—1,200*	*—1,200*	..	..	..
Totals — *Non voted* — *Net*	*2,91,800*	*2,67,729*	*—24,071*	..	*—24,071*
Totals — Voted — Gross	41,12,800	40,42,352	—70,448	..	—70,448
Totals — Voted — Deductions	—3,800	—3,850	—50	..	—50
Totals — Voted — Net	41,09,000	40,38,502	—70,498	..	—70,498

ACCOUNT I—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue:					
A. 1.—Charges of Administration:					
A. 1 (1).—Pay of Establishments . . .	14,700	15,217	+517	+2,200	—1,683
A. 1 (2).—Other Charges .	9,200	6,320	—2,880	—700	—2,180
Smaller expenditure was incurred under law charges.					
A. 2.—*Deduct.*—Amount recovered from P. W. D. .	—3,500	—3,500	..	...	...
A. 3.—Land Records:					
A. 3. (1) Pay of Establishments . . .	31,900	30,843	—1,057	—400	—657
A. 3. (2).—Other Charges .	4,000	4,145	+145	+600	—455
A. 4.—Works . . .	..	4,990	+4,990	+5,000	—10
Unforeseen expenditure on petty works and repairs to Nazul Lands.					
B.—Excise:					
B. 1.—Assignments and Compensations . . .	3,12,000	3,12,285	+285	+500	—215
B. 2.—Pay of Establishments	10,400	9,998	—402	..	—402
B. 3.—Other Charges . .	51,400	45,353	—6,047	—2,639	—3,408
Smaller sale of opium accounts for the saving.					
C.—Stamps:					
C. 1.—Pay of Establishments . .	700	660	—40	..	—4
C. 2.—Other Charges. O. Rs. 7,600; S. 26,500 (a)	34,100	31,225	—2,875	—1,600	—1,275
The supplementary grant was obtained to meet the cost of stamps supplied to the Delhi Administration from the Karachi Central Depot and Nasik Central Stores during 1921-22 to 1928-29. The saving is mainly due to railway freight on stamp boxes aving been prepaid in many cases.					
D.—Forest:					
D. 1.—Pay of Establishments	6,100	5,500	—900	—600	..
D. 2.—Other Charges . .	4,000	3,396	—604	—600	—
The savings under D 1 and D 2 were due to smaller expenditure having been incurred on the maintenance of Southern Ridge due to less consumption of water and economy in contingent expenditure.					
E.—Registration:					
E. 1.—Pay of Establishments.	4,000	3,859	—141	..	—141
E. 2.—Other Charges . .	100	66	—34	..	—34
Totals . . Gross .	4,82,600	4,73,857	—8,743	+1,761	—10,504
Totals . . Deductions	—3,500	—3,500	..	..	..
Totals . . Net . .	4,79,100	4,70,357	—8,743	+1,761	—10,504

(a) Voted by the Legislative Assembly on 18th February 1929.

ACCOUNT II—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A. Chief Commissioner:					
A. 1.—Pay of Officers:					
Non-voted.					
Rs. O. 37,000 (a) S. —2,000	35,000	33,323	—1,677	..	—1,677
.. The Chief Commissioner's pay and allowances for part of the month of March 1928 were paid in the previous year as he went on leave out of India.					
Voted . . .	12,000	9,000	—3,000	—3,000	..
The provision of Rs. 3,000 made on account of the leave salary of the Registrar was not utilised as he did not proceed on leave.					
A. 2.—Pay of Establishments.	37,600	37,447	—153	..	—153
A. 3.—Allowances, Honoraria, etc.					
Non-voted	7,100	6,147	—953	—600	—353
	See A. 1 Non-voted.				
Voted .	9,800	14,763	+4,963	+5,100	—137
A loud speaker was purchased (Rs. 4,212). The balance was on account of increased expenditure on service postage and telegram charges. *See* Notes.					
A. 4.—Grants-in-aid, Contributions, etc. . . .	600	2,018	+1,418	+1,418	..
Due to adjustment of contribution for passages relating to the previous years.					
C.—Finger Print Bureau . .	6,400	..	—6,400	—6,400	..
The expenditure on account of the pay of Translator and Stenographer was adjusted under A. 2.—Non-voted in Account V.—Police.					
D.—Local Fund Audit Charges paid to the Audit Department . .	5,300	5,338	+38	+38	..
E.—District Administration:					
E. 1.—Pay of Officers:					
Non-voted.					
O. 28,300 (a) S. —3,000	25,300	23,043	—2,257	..	—2,257
An officer drawing lower rate of pay was appointed as Deputy Commissioner.					
Voted . . .	54,800	59,845	+5,045	+5,300	—2
Mainly due to appointment as Additional District Magistrate of an officer drawing higher rate of pay.					

(a) Sanctioned on 21st January 1929.

ACCOUNT II—GENERAL ADMINISTRATION—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation. withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—District Administration—*contd.*					
E. 2.—Pay of Establishments.					
	Rs. O. 97,000 (a) S. 22,350	1,19,550	1,18,335	—1,215	+4,700	—5,915
The transfer of the management of the Government Estate at Raisina from the New Capital Committee to the Chief Commissioner, Delhi necessitated the supplementary grant of Rs. 22,350 to meet the cost of the staff employed on the work. The corresponding provision in the estimates of the Delhi Capital outlay was surrendered.					
E. 3.—Allowances, Honoraria, etc.:					
Non-voted . . .	*2,900*	*1,854*	*—1,046*	*—800*	*—246*
Smaller expenditure was incurred on travelling allowance than anticipated.					
Voted	O. 12,200 (a) S. 500	12,700	15,885	+3,185	+3,600	—415
Due to increased expenditure on account of travelling allowance (Rs. 2,671). The balance is on account of payment of grain compensation allowance.					
E. 4.—Contingencies .					
	O. 37,500 (a) S. 2,650	40,150	39,266	—884	—375	—509
E. 5.—Grants-in-aid, Contributions, etc. . . .	*600*	*2,099*	*+1,499*	*+1,500*	*—1*
Due to adjustment of contribution for passages relating to the previous years.					
Totals { *Non-voted* . .	*77,900*	*68,484*	*—9,416*	*—4,882*	*—4,534*
Totals { Voted . . .	2,91,900	2,99,879	+7,979	+15,363	—7,384

(a) Voted by the Legislative Assembly on 18th February 1929.

ACCOUNT V—POLICE.

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1		3	4	5	6
	Rs.	Rs.	Rs.	[Rs.	Rs.]
A.—District Executive Force—District Police:					
A. 1.—Pay of Officers:					
Non-voted Rs. O. *36,600* (a) S. *—4,000*	*32,600*	*30,368*	*—2,232*	*—1,200*	*—1,032*
No expenditure on leave salary was incurred.					
Voted . . .	13,400	14,978	+1,578	+2,000	—422
Increased expenditure on account of leave salary of the Deputy Superintendent of Police was incurred.					
A. 2.—Pay of Establishments:					
Non-voted		*6,515*	*+6,515*	*+6,550*	*—35*
Due to adjustment of the pay of translator and stenographer under this head instead of under Account II under which provision was made. (See C.—Account II.)					
Voted . . .	5,54,100	5,11,242	—42,858	—40,618	—2,240
Due to changes in incumbents, appointment of men drawing lower rates of pay in places of absentees and vacancies amongst lower subordinates.					
A. 3.—Grants-in-aid, Contributions, etc.:					
Non-voted . . .	*1,200*	*5,467*	*+4,267*	*+4,268*	*—1*
Contributions for passages relating to the previous years were paid.					
Voted . . .	29,500	29,222	—278	..	—278
A. 4.—Other Charges:					
Non-voted . . .	*8,800*	*7,412*	*—1,388*	*—600*	*—788*
Due to less expenditure on account of travelling allowance (Rs. 468) and saving against the amount provided for medical treatment of British Officers of the Superior Civil Services (Rs. 920).					
Voted O. 2,49,000 (b) S. 6,000	2,55,000	2,71,899	+16,899	+9,025	+7,874
Due mainly to increased expenditure on (*i*) travelling and other allowances (Rs. 5,535) (*ii*) rents, rates and taxes (Rs. 6,614) and (*iii*) other contingent charges (Rs. 4,000). The excess of Rs. 7,874 remained uncovered due to adjustment of certain charges after the close of the year.					
B.—Railway Police—Charges paid to the Punjab Government .	68,700	68,700	..	..	..
C.—Police Training Schools . .	2,700	4,050	+1,350	+1,500	—150
The number of students selected by the Deputy Inspector General of Police for training in the Training College, Phillaur, was more than what was originally estimated.					

(a) Sanctioned on 21st January 1929.
(b) Voted by the Legislative Assembly on 18th February 1929.

ACCOUNT V—POLICE—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—English Charges (High Commissioner) on Stores . . .	..	893	+893	+1,060	—167
Represents cost of 8 bicycles purchased in England.					
E.—Loss or Gain by Exchange : .	..	1	+1	+40	—39
Owing to improvement in the rate of exchange during the latter part of the year, the provision made by reappropriation was not fully required.					
Totals { *Non-voted* . .	*42,600*	*49,762*	*+7,162*	*+9,018*	*—1,856*
Totals { Voted . . .	9,23,400	9,00,985	—22,415	—26,993	+4,578

ACCOUNT VI—EDUCATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —;
1	2	3	4	5	6
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Grants-in-aid to Delhi University.					
Rs. O. 85,000 S. 35,000 (a)	1,20,000	1,20,000	..	..	..

The supplementary grant was obtained to make (i) a special grant of Rs. 20,000 to the University to enable it to wipe out the deficit balance of that amount with which it closed its accounts for 1927-28 and to (ii) increase in its annual grant.

B.—Arts Colleges :					
B. 1.—Pay of Officers . .	5,400	..	—5,400	—5,400	..

The Government High School, Delhi, was not raised to the standard of an Intermediate College.

B. 2.—Pay of Establishments	1,200	..	—1,200	—1,200	..
	See B. 1.				
B. 3.—Other Charges . .	10,000	..	—10,000	—10,000	..
	See B 1				
C.—Government Professional Colleges :					
C. 1.—Grants-in-aid, Contributions, etc. . . .	7,900	..	—7,900	—7,900	..

The amount was not required under this head and was utilised for the payments of grants to non-Government Arts Colleges. (*See* D.)

C. 2.—Establishment Charges paid to other Governments, Departments, etc.	2,200	1,714	—486	..	—486
D.—Grants-in-aid to Non-Government Arts Colleges . . .	1,16,400	1,33,465	+17,065	+17,196	—131

Due to the payment of emergent grants.

E.—Government Secondary Schools :					
E. 1.—Pay of Officers . .	10,000	9,820	—180	..	—18
E. 2.—Pay of Establishments	43,900	40,277	—3,623	..	—3,623

Owing to (a) appointment of teachers drawing lower rates of pay (Rs. 2,448), (b) less expenditure on account of (i) leave salary (Rs. 884) and (ii) temporary establishment (Rs. 291).

E. 3.—Other Charges . .	30,500	29,836	—664	+600	—1,264

(a) Sanctioned by the Legislative Assembly on 18th February 1929.

ACCOUNT VI—EDUCATION—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
—Grants-in-aid to Non-Government Secondary Schools:					
F. 1.—Recurring Grants .	1,40,000	1,75,133	+35,133	+35,158	—25
Mainly due to the payment of some grants provision for which was made under the head F. 2. and sanction of additional maintenan e gran's. (See F. 2).					
F. 2.—Building and other Non-Recurring Grants .	86,600	36,515	—50,085	—48,685	—1,400
Due to (*i*) transfer of the provision of Rs. 28,600 for additional maintenance grant to Secondary Schools originally made under this subhead to subhead F. 1. and to (*ii*) the fact that some schools could not apply for building grants in full owing to paucity of funds at their disposal.					
G.—Grants-in-aid to Local Bodies for Secondary Education . .	55,900	67,557	+11,657	+13,140	—1,483
Mainly due to the revised rates of calculation of grants-in-aid to the Local Bodies.					
H.—Grants-in-aid to Non-Government Primary Schools . . .	10,000	28,889	+18,889	+18,894	—5
A few special building grants were paid.					
I.—Grants-in-aid to Local Bodies for Primary Education					
I. 1.—Recurring Grants .	1,86,400	1,42,295	—44,105	—43,790	—315
The amount of grant was less due to curtailment of expenditure from Rs. 21 per scholar to Rs. 15-8-0—the present average cost of education per scholar in the primary schools under the Municipal Committee, Delhi.					
I. 2.—Non-Recurring Grants.	23,900	42,650	+18,750	+18,800	—50
Due to the payment of unforeseen grants.					
J.—Other Charges . . .	1,000	1,000	..	..	..
K.—Government Special Schools:					
K. 1.—Pay of Establishments	20,300	16,664	—3,636	—166	—3,470
Mainly due to (*i*) the post of a Mistress having remained vacant (Rs. 583), (*ii*) less expenditure on account of establishment in connection with five years programme (Rs. 2,573) and (*iii*) less expenditure on leave salary (Rs. 480).					
K. 2.—Other Charges . .	21,400	14,254	—7,146	—584	—6,562
Less expenditure on account of the five years programme for education mainly accounts for the saving.					
L.—General:					
L. 1.—Inspection:					
L. 1 (1).—Pay of Officers .	13,100	10,558	—2,542	—2,000	—542
Mainly due to less expenditure on account of leave salary.					

ACCOUNT VI—EDUCATION—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
L.—General—*contd.*					
L. 1.—Inspection—*contd.*					
L. 1 (2).—Pay of Establishments . . .	10,400	9,718	—682	—100	—582
L. 1 (3).—Other Charges .	4,600	5,345	+745	+850	—105
Increased contingent expenditure mainly contributed to the excess.					
L. 2.—Scholarships . .	20,000	13,447	—6,553	—6,000	—553
Scholarships awarded were less than estimated.					
L. 3.—Miscellaneous:					
L. 3 (1).—Pay of Officers . . .		1,747	+1,747	+1,748	—1
The expenditure represents the special pay of an Assistant Surgeon and a District Inspector of Schools in connection with the five years programme of Education.					
L. 3 (2).—Pay of Establishments . . .	3,000	5,305	+2,305	+2,520	—215
Mainly due to more expenditure on account of establishment in connection with five years programme for education.					
L. 3 (3).—Other Charges .	10,100	13,087	+2,987	+4,332	—1,345
Miscellaneous contingent charges exceeded the estimates.					
Totals .	9,54,200	9,19,276	—34,924	—12,587	—22,337

ACCOUNT VII—MEDICAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Medical Establishments:					
A. 1.—Pay of Officers: Rs. *Non-voted.* O. *38,800* (a) S. *—4,000*	*34,800*	*34,224*	*—576*	..	*—576*
Voted . . .	20,600	18,261	—2,339	—1,000	—1,339
Mainly due to the appointment of an officer drawing less pay.					
A. 2.—Pay of Establishments	5,000	3,391	—1,609	—1,370	—239
One post of a Sub-Assistant Surgeon on general duty remained vacant.					
A. 3.—Allowances and Contingencies: *Non-voted* . . .	*2,400*	*4,447*	*+2,047*	*+2,400*	*—353*
Motor Car allowance was sanctioned for the Civil Surgeon, New Delhi.					
Voted . . .	5,000	4,924	—76	+810	—886
A. 4.—Grants-in-aid, Contributions, etc. . . .	*600*	*1,153*	*+553*	*+1,120*	*—567*
Contributions for passages relating to the previous years were paid.					
B.—Hospitals and Dispensaries:					
B. 1.—Pay of Officers . .	10,800	10,265	—535	..	—535
B. 2.—Pay of Establishments	5,300	5,215	—85	..	—85
B. 3.—Allowances, etc. . .	2,000	1,641	—359	+500	—859
Mainly due to smaller expenditure on travelling allowance.					
B. 4.—Cost of Medicines, Diet of patients and Apparatus	23,000	24,377	+1,377	+2,000	—623
More expenditure on account of cost of medicines was incurred.					
B. 5.—Other Expenses . .	40,000	46,360	+6,360	+6,375	—15
A motor ambulance car and a culvinator were purchased.					
B. 6.—Grants-in-aid to Medical Institutions . .	13,700	30,290	+16,590	+16,590	..
Due to (*i*) the adjustment of the grant of Rs. 5,000 paid to the Municipal Committee, Delhi, for an eye ward, provision for which was made under sub-head C and (*ii*) payment of unforeseen grants to Hospitals and Dispensaries (Rs. 11,590).					

(a) Sanctioned on 21st January 1929.

ACCOUNT VII—MEDICAL—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted. + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Hospitals and Dispensaries—*contd.*					
B. 7.—Establishment charges paid to other Governments, Departments, etc.	6,000	10,000	+4,000	+4,200	—200

Provision of Rs. 6,000 made under this head for the New Delhi Combined Hospital was not required for that purpose but debit for Rs. 10,0 0 on a count of medical arrangements at New Delhi was received from the Accounts fficer. Central Accou s Office and adjusted under his head by transfer of funds from "C" under which sub-head provision for the purpose was originally made.

B. 8.—*Deduct*—Amount debited to other Departments	—300	—350	—50	..	—50
C.—Grants-in-aid for Medical purposes	3,29,500	3,17,558	—11,942	—10,800	—1,142

Due to (*i*) the adjustment of expenditure relating to the grant of Rs. 5,000, under the head B. 6 and (*ii*) award of less grants than estimated (Rs. 6,942).

D.—Medical Colleges and Schools ..	17,900	19,908	+2,008	+2,150	142

The expenditure on account of cost of tuition of students reading in the Medical, College, Lahore, was more than what was anticipated.

Totals	*Non-voted* . .		*37,800*	*39,824*	*+2,024*	*+3,520*	*—1,496*
	Voted	Gross .	4,78,800	4,92,190	+13,390	+19,455	—6,065
		Deductions	—300	—350	—50	..	—50
		Net . .	4,78,500	4,91,840	+13,340	+19,455	—6,115

NOTE.

Sub-head C.—Grant-in-aid to Lady Hardinge Medical College, Delhi.—The Government of India, Department of Education, Health and Lands have given the assurance desired by the Committee on Public Accounts (*vide* remarks on page 36 of their report on the Accounts of 1924-25, Volume I) that the grant-in-aid paid from Central Revenues to the Lady Hardinge Medical College during the year 1928-29 was properly spent and that the conditions of the grant were fulfilled.

ACCOUNT VIII—PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Public Health Establishment:					
A. 1.—Pay of Officers . .	*22,300*	*18,248*	*—4,052*	..	*—4,05*
Appointment of an officer drawing less pay accounts for the saving.					
A. 2.—Pay of Establishments.	6,600	7,011	+411	+600	—189
Due to payment of a higher rate of pay to a clerk.					
A. 3.—Grants in-aid, Contributions: etc.					
Non-voted . . .	*600*	*565*	*—35*	*—35*	..
Voted . . .	6,000	6,000	..	..	..
A. 4.—Other Charges					
Non-voted . . .	*1,800*	*2,609*	*+809*	*+1,800*	*—991*
More expenditure was incurred on travelling allowance of the Assistant Director, Public Health.					
Voted . . .	600	1,311	+711	+870	—159
Due to expenditure on account of travelling allowance of the Sanitary Superintendent.					
A. 5.—Establishment Charges paid to other Governments . . .	..	50,000	+50,000	+50,000	..
Provision on account of grant to the Imperial Delhi Municipal Committee towards conservancy expenditure was made under the head B. (voted) but the amount was paid to the Committee by the Public Works Department. The debit was raised by the Public Works Department and adjusted under this head with reference to the orders of the Government of India.					
B.—Grants-in-aid for Public Health purposes:					
Non-voted. Rs. O. *78,700* (a) S. *—40,000*	*38,700*	*25,766*	*—12,934*	*—12,467*	*—467*
Due to the decrease in the cost of production of filtered water, supplied by the Joint Water Board, Delhi.					
Voted . . .	1,17,000	57,520	—59,480	—59,248	—232
Due to the (*i*) adjustment of expenditure of Rs. 50,000 under the head A. 5 above, and (*ii*) payment of grants less than estimated (Rs. 9,480).					
C.—Expenses in connection with Epidemic Diseases:					
C. 1.—Pay of Establishments.	3,700	3,167	—533	—330	—203
There was less expenditure on account of temporary establishment than what was anticipated.					
C. 3.—Other Charges . .	12,800	12,565	—235	..	—235

(a) Sanctioned on 21st January 1929.

ACCOUNT VIII—PUBLIC HEALTH—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Bacteriological Laboratory :					
D. 1.—Pay of Establishments	3,800	4,367	+567	+700	—133
Due to the deputation of Sub-Assistant Surgeon for training at the Tropical School of Medicine, Calcutta and the appointment of a substitute in his place.					
D. 2.—Other Charges . .	6,200	6,882	+682	..	+682
Increased expenditure on account of the payment of allowances to the Sub-Assistant Surgeon under training and to his substitute.					
Totals { *Non-voted* . . .	*63,400*	*47,188*	*—16,212*	*—10,702*	*—5,510*
Totals { Voted . . .	1,56,700	1,48,823	—7,877	—7,408	—469

ACCOUNT IX—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs
A.—Irrigation—Nazafgarh Jhil .	5,000	1,570	—3,430	—2,400	—1,030
Less work was taken in hand due to the failure of monsoon.					
B.—Ecclesiastical:					
B. 1.—Pay of Officers. O. Rs. 18,300 (a) S. —4,000	*14,300*	*12,195*	*—2,105*	..	*—2,105*
Due to the posting of an officer drawing less pay.					
B. 2.—Pay of Establishments .	*3,500*	*300*	*—3,200*	*—3,134*	*—66*
At the time of preparing the budget estimates the exact status of the employees of the Cemetery establishment transferred from the payment of the Public Works Department was not known, and consequently provision was made under "Pay of Establishments". As the pay of the Malies, Chowkidars, etc., are chargeable to "Contingencies" the expenditure was booked under 'B. 4'.					
B. 3.—Grants-in-aid		*400*	*+400*	*+400*	..
Due to the payment of grant to a Church.					
B. 4.—Other Charges . .	*4,000*	*6,509*	*+2,509*	*+2,734*	*—225*
See B. 2.					
B. 5.—Deduct.—Recoveries .	*—1,200*	*—1,200*	..	..	..
C.—Political: ..					
C. 1.—Pay of Officers. O. .. (b) S. 5,800	*5,800*	*6,951*	*+1,151*	*+1,200*	*—49*
Due to posting of a Political Probationer for training from the 7th January 1929, for whom no provision was made.					
C. 2.—Pay of Establishments O. .. (c) S. 500	*500*	*446*	*—54*	..	*54*
C. 3.—Other Charges. O. 1,700 (c) S. 500	*2,200*	*1,884*	*—316*	*—200*	*—116*
D.—Agriculture:					
D. 1.—Pay of Officers . .	*9,000*	*9,000*	*—*	*—*	*—*
D. 2.—Pay of Establishments	11,400	12,385	+985	+1,500	—51
Due to temporary establishment of the Co-operative Credit Societies.					
D. 3.—Grants-in-aid . .	24,200	23,478	—722	—241	—481
D. 4.—Other Charges.					
Non-voted	*1,500*	*1,584*	*+84*	*+200*	*—116*
Voted .	12,400	5,607	—6,793	—3,759	—3,034
As the season was healthy less Sera and Vaccine were purchased.					

		Rs.
(a) Sanctioned on 20th March 1929.		
(b) Sanctioned on	9th July 1928	6,800
	21st January 1929	—1,000
		5,800

(c) Sanctioned on 9th July 1928.

ACCOUNT IX—OTHER EXPENDITURE HEADS—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Industries:					
E. 1.—Pay of Establishments	14,100	14,531	+431	+600	—169
E. 3.—Other Charges . .	10,900	10,712	—188	+550	—738
F.—Other Miscellaneous Departments:					
F. 1.—Inspector of Boilers:					
F. 1 (1).—Pay of Officers .	2,400	2,400	..	..	..
F. 1 (2).—Other Charges .	1,100	600	—500	..	—500
F. 2.—Inspector of Factories .	300	..	—300	—300	..
F. 3.—Examinations . .	..	256	+256	+256	..

Due to the payment of travelling allowance to a member of the Cambridge Mission who represented the Delhi Province at the Punjab Selection Committee for the selection of candidates for certain departments of the Superior Revenue establishment of State Railways.

G.—Civil Works—Grants-in-aid—Grant to Local Bodies		5,000	+5,000	+5,000	..

Expenditure on account of grant in aid to Local Bodies for specific objects, was adjusted under this head.

H.—Miscellaneous Charges:					
H. 1.—Grants-in-aid . .	3,13,000	3,01,675	—11,325	—11,324	—1

Grants for specific object was adjusted under G. (Rs. 5,000).

H. 2.—Other Expenditure .	66,300	62,383	—3,917	+400	—4,317

There was less expenditure in connection with the Kachery Compound.

Totals — *Non-voted* — *Gross* .	*40,800*	*39,269*	*—1,531*	*+1,200*	*—2,731*
Totals — *Non-voted* — *Deductions* .	*—1,200*	*—1,200*	..	..	..
Totals — *Non-voted* — *Net* . .	*39,600*	*38,069*	*—1,531*	*+1,200*	*—2,731*
Totals — Voted . . .	4,61,100	4,40,597	—20,503	—9,718	—10,785

NOTE.

ACCOUNT II.—Sub-head A 3, Voted.—The expenditure of Rs. 14,763, shown under the sub-head includes a sum of Rs. 4,212 incurred for the purchase of a lared speaker apparatus not contemplate the original estimate. The expenditure apparently comes under the category of a new service.

GRANT 77—AJMER-MERWARA.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay Salaries and other Expenses of the AJMER-MERWARA ADMINISTRATION.

Accounts.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Savings —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demand on the Revenue:					
Non-voted	*3,000*	*3,000*	..	..	..
Voted Gross	2,59,700	2,67,730	+8,030	+11,430	—3,400
Voted Deductions	—6,700	—6,688	+12	+10	+2
Voted Net	2,53,000	2,61,042	+8,042	+11,440	—3,398
Account II.—General Administration:					
Non-voted	*42,980*	*39,451*	*—3,529*	*—3,750*	*+221*
Voted	1,17,000	1,06,602	—10,398	—6,140	—4,258
Account III.—Police:					
Non-voted	*14,400*	*14,854*	*+454*	*+1,180*	*—726*
Voted	3,68,500	3,52,121	—16,379	—12,810	—3,569
Account IV.—Education:	3,92,200	3,65,892	—26,308	—6,360	—19,948

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Sub-heads F. 1 (2) and F. 2.—The excesses of Rs. 4,144 under F. 1(2) and of Rs. 6,369 under F. 2 were due to adjustment of debits raised by the Bombay Government for value of stamps supplied to the Ajmer Treasury from 1921-22 to 1926-27.

The decision of the Government of India for the adjustment of the cost of Stamps supplied by a Provincial Government was reached in February 1928 when it was too late to make necessary provision in the original estimates.

ACCOUNT II.—GENERAL ADMINISTRATION.

Sub-head B 3.—*Non-voted.*—The actual expenditure amounted to Rs. 3,691 against the appropriation of Rs. 7,990. The large saving was mainly due to the non-utilisation of the provision of (*i*) Rs. 2,000 for cost of passages and (*ii*) Rs. 500 for medical treatment of British officers. Savings also occurred in the provision for travelling allowance.

ACCOUNT IV.—EDUCATION.

Sub-head B 1.—The large saving of Rs. 6,618 in the provision of Rs. 16,300 was due to the non-utilisation of the provision of Rs. 3,000 made for leave salary of the Head Master as the leave salary was drawn in England. Smaller expenditure was also incurred in the acting arrangements made in the leave vacancy of the Head Master.

Sub-head D 2.—The actual expenditure amounted to Rs. 9,753 against the original provision of Rs. 7,100. The excess was due to larger expenditure having been incurred for Boys' and Girls' Primary Schools and on travelling allowance of teachers attending Teacher's Conference.

Sub-head E and EE.—The large saving under E and the excess under EE was due to the expenditure of Rs. 22,500 for grant-in-aid to the District Board having been correctly adjusted under the new sub-head EE which was created during the year.

Accounts.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Account V.—Other Expenditure Heads:					
Non-voted . . .	*50,440*	*52,885*	*+2,445*	*+2,570*	*—125*
Voted	3,23,300	3,00,632	—22,668	—7,440	—15,228
Totals — *Non-voted* . . .	*1,10,820*	*1,10,190*	*—630*	..	*—630*
Totals — Voted — Gross . .	14,60,700	13,92,977	—67,723	—21,320	—46,403
Totals — Voted — Deductions .	—6,700	—6,688	*+12*	*+10*	*+2*
Totals — Voted — Net . .	14,54,000	13,86,289	—67,711	—21,310	—46,401

ACCOUNT V—OTHER EXPENDITURE HEADS.

Sub-head B 4.—The actual expenditure amounted to Rs. 23,137 against the original grant of Rs. 36,600. The saving has been explained by the local Administration as due to the fact that no grain was purchased during January, February and March 1920 as the market rate was high.

Sub-head J 3.—The actual expenditure amounted to Rs. 510 against the original provision of Rs. 2,700. The large saving was due to the fact that (1) smaller expenditure was incurred on fees to certifying surgeons and that (*ii*) the charges (Rs. 1,825) on account of the Factory Inspection Staff, payable to the Punjab Government were correctly recorded under the new sub-head J 4 instead of under this sub-head where a provision of Rs. 2,000 for the purpose was wrongly included in the original estimates.

Sub-head J 4.—The new sub-head was sanctioned by the Finance Department to record payments to be made to other Governments or Departments, and necessary funds were provided by orders of reappropriation. The expenditure of Rs. 5,120 recorded under the sub-head represents the following items of charges :—

	Rs.
(*i*) Payment to the Punjab Government for Factory Inspection Staff	1,825
(*ii*) Payment to the United Provinces Government on account of fees for examination of the specifications, Ajmer Electric Power House	2,140
(*iii*) Pay and Travelling allowance incurred for the Industrial Surveyor, Delhi Province	1,155
	5,120

ACCOUNT I—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue—Charges of Administration:					
A. 1.—Pay of Officers . .	6,700	6,688	—12	—10	—2
A. 2.—Pay of Establishments .	32,100	32,567	+467	+490	—23
Two new posts of clerks were created.					
A. 3.—Other charges . .	8,500	8,504	+4	+330	—326
The remaining saving was due to anticipated expenditure which was not incurred.					
A. 4.—*Deduct*—Amount from Wards' Estate . .	—6,700	—6,688	+12	+10	+2
B.—Land Revenue—Land Records:					
B. 1.—Pay of Establishments .	61,800	61,444	—356	+180	—536
B. 2.—Other charges . .	6,700	6,058	—642	—420	—222
The provision for compensation for dearness of food (Rs. 300) was not utilised.					
C.—Commission on Land Revenue Collections	12,500	13,986	+1,486	+2,000	—514
The extra expenditure was due to larger collections of Land Revenue owing to good rains.					
D.—Land Revenue—Assignments and Compensations:					
Non-voted	*3,000*	*3,000*	..	..	..
Voted .	5,100	5,081	—19	..	—19
E.—Excise:					
E. 1.—District Executive Establishment:					
E. 1 (1).—Pay of Officers .	9,400	9,382	—18	—10	—8
E. 1 (2).—Pay of Establishments . . .	18,500	17,263	—1,237	—1,220	—17
The saving is partly due to non-utilisation of the full provision for leave salary and partly to posting of clerks on lower rates of pay.					
E. 1 (3).—Other charges . .	12,300	10,186	—2,114	—1,990	—124
Smaller expenditure on (*i*) reward and chemical Examiner's fee, (*ii*) travelling and (*iii*) purchase of furniture with a view to economy, account for the saving.					

ACCOUNT 1—DIRECT DEMANDS ON THE REVENUE—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Stamps:					
F. 1.—Non-Judicial:					
F. 1 (1).—Pay of Establishments . . .	700	544	—156	—150	—6
The provision for leave salary (Rs. 100) was not utilised.					
F. 1 (2).—Other charges .	5,000	9,144	+4,144	+5,120	—976
Due mainly to the adjustment of debits raised by the Bombay Government for value of stamps supplied to the Ajmer Treasury from 1921-22 to 1926-27.					
The decision of the Government for the adjustment of the cost of Stamps supplied by a Provincial Government was reached in February 1928 when it was too late to make necessary provision in the original estimates.					
F. 2.—Judicial . . .	1,700	8,069	+6,369	+6,690	—321
Due mainly to the adjustment of debits raised by the Bombay Government for value of stamps supplied to the Ajmer Treasury from 1921-22 to 1926-27. See F. 1(2).					
G.—Forests:					
G. 1.—Conservancy and works	37,300	39,718	+2,418	+2,510	—92
Departmental exploitation was carried out on an extensive scale.					
G. 2.—Establishment:					
G. 2 (1).—Pay of Officers .	8,600	7,925	—675	—670	—5
The provision for leave salary (Rs. 700) was not fully utilised.					
G. 2 (2).—Pay of Establishments . . .	18,600	17,101	—1,499	—1,390	—109
Due mainly to non-utilisation of the full provision for leave salary and posting of lower paid clerks than originally provided for.					
G. 2 (3).—Other charges .	6,500	6,816	+316	+350	—34
More travelling was done for inspection of departmental exploitations.					
G. 3.—Share of Capital charges Financed from Ordinary Revenue . . .	4,800	4,792	—8	..	—8
H.—Registration:					
H. 1.—Pay of Establishments.	2,500	2,282	—218	—210	—8
Provision for leave salary (Rs. 200) was not utilised.					
H. 2.—Other Charges . .	400	180	—220	—170	—50
Purchase of some furniture was deferred with a view to economy.					
Totals — *Non-voted* . .	*3,000*	*3,000*	..	..	..
Totals — Voted — Gross .	2,59,700	2,67,730	+8,030	+11,430	—3,400
Totals — Voted — Deductions	—6,700	—6,688	+12	+10	+2
Totals — Voted — Net .	2,53,000	2,61,042	+8,042	+11,440	—3,398

ACCOUNT II—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Chief Commissioner:					
A. 1.—Pay of Establishments	700	672	—28	—20	—8
A. 2.—Other charges . .	2,900	2,445	—455	—80	—375
Smaller expenditure on telephone charges and grain compensation allowance.					
B.—District Establishment:					
B. 1.—Pay of Officers— Rs. *Non-voted* O. *42,600* S. *—7,610(a)*	*34,990*	*35,760*	*+770*	..	*+770*
Surrender of Rs. 7,610 on 11th February 1929 proved somewhat excessive.					
Voted . .	20,200	19,572	—628	—550	—78
Smaller expenditure was incurred on leave salary.					
B. 2.—Pay of Establishments .	69,200	63,562	—5,638	—4,160	—1,478
Due to transfers, smaller expenditure on leave salary and casualties.					
B. 3.—Allowances, Honoraria, etc: *Non-voted* O. *8,000* *(a)* S. *—10*	*7,990*	*3,691*	*—4,299*	*—3,750*	*—549*
The provisions of Rs. 2,000 for the cost of passages and Rs. 500 for medical treatment of British Officers were not utilised. Savings also occurred on travelling allowances of officers.					
Voted	3,600	3,895	+295	+490	—195
Due to increased expenditure on travelling allowances generally.					
B. 4.—Contingencies . .	20,400	16,456	—3,944	—1,820	—2,124
		Due to economy.			
Totals *Non-voted*	*42,980*	*39,451*	*—3,529*	*—3,750*	*+221*
Totals Voted .	1,17,000	1,06,602	—10,398	—6,140	—4,258

(a) Sanctioned on 11th February 1929.

ACCOUNT III—POLICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police :					
A. 1.—Pay of Officers : Rs.					
Non-voted O. *13,800* (a) S. *—3,100*	*10,700*	*10,751*	*+51*	..	*+51*
Voted . . .	8,500	6,337	—2,163	—2,150	—13
The full provision for leave salary was not utilised and an officer on lower rate of pay was posted.					
A. 2.—Police Force . .	2,56,700	2,45,468	—11,232	—10,980	—252
		Due mainly to vacancies.			
A. 3.—Other Establishments .	14,000	12,623	—1,377	—1,220	—157
Certain increments were withheld and a clerk was posted on lower rate of pay. The establishment of the new hospital was also entertained for 11 months of the year.					
A. 4.—Allowances, Honoraria, etc. :					
Non-voted	*3,100*	*2,146*	*—954*	*—600*	*—354*
Due to smaller expenditure on travelling allowance and non-utilisation of the provision (Rs. 200) for medical treatment of British officers.					
Voted .	46,600	42,086	—4,514	—1,880	—2,634
Smaller expenditure on horse allowance and non-payment of grain compensation allowance for the major part of the year account for the saving.					
A. 5.—Supplies and Services, and Contingencies .	42,700	45,607	+2,907	+3,420	—513
Due to 50 per cent. increase in house rent sanctioned by Government with effect from 1st April 1928 and more expenditure on renewal and repairs to furniture at Police Stations.					
A. 6.—Grants-in-aid, Contributions, etc. . . .	*600*	*1,957*	*+1,357*	*+1,780*	*—423*
Owing to certain debits raised by the United Provinces Government for arrears of passage contributions which could not be foreseen.					
Totals . *Non-voted*	*14,400*	*14,854*	*+454*	*+1,180*	*—726*
Totals . Voted .	3,68,500	3,52,121	—16,379	—12,810	—3,569

(a) Sanctioned on 11th February 1929.

ACCOUNT IV—EDUCATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—University—Government Arts Colleges :					
A 1.—Pay of Officers :					
Non-voted O. Rs. 600 (a) S. —600	..	..	..	..	..
Voted	50,600	44,889	—5,711	—4,580	—1,131
Non-utilisation of the provision of Rs. 4,000 for leave salary and a wrong provision of Rs. 1,900 on account of pay of an Assistant Professor of Logic under the five years programme included under this head explain the saving.					
A. 2.—Pay of Establishments .	11,400	11,165	—235	+60	—295
A. 3.—Other Charges . .	11,700	10,631	—1,069	—800	—269
Due to economy in contingent expenditure.					
B.—Government Secondary Schools :					
B. 1.—Pay of Officers . .	16,300	9,682	—6,618	—190	—6,428
The provision of Rs. 3,000 made for leave salary was not utilised as the leave salary of the Head Master was drawn in England. Smaller expenditure was also incurred in the acting arrangements made in the leave vacancy of the Head Master.					
B. 2.—Pay of Establishments .	88,800	80,067	—8,733	—8,160	—573
Due to the new posts sanctioned in the second year of the five year programme having been filled up late and to changes in the staff which necessitated the appointments of temporary men on minimum and also on less than minimum pay.					
B. 3.—Other Charges . .	16,000	19,323	+3,323	+10,330	—7,007
The remaining saving was due to anticipated expenditure having not materialised.					
C.—Grants-in-aid to Non-Government Secondary Schools . .	56,000	56,771	+771	+500	+271
Due mainly to a new grant for Todgarh School.					
C.C.—Grants-in-aid to Local Bodies for Secondary Education . .	..	1,000	+1,000	+1,000	..
A grant-in-aid for carrying out certain additions and alterations was sanctioned for the Kekri Anglo Vernacular Middle School.					
D.—Government Primary Schools :					
D. 1.—Pay of Establishments .	55,600	46,262	—9,338	—8,300	—1,038
The provision for leave salary (Rs. 2,500) was not utilised and some posts were held in abeyance in connection with the transfer of primary education in Ajmer to the Municipal Committee. Appointments to the new posts sanctioned in the second year programme were also made late.					
D. 2.—Other charges . .	7,100	9,753	+2,653	+3,100	—447
Larger expenditure was incurred for Boys' and Girls' Primary Schools and on travelling allowance of teachers attending Teachers' Conference.					

(a) Sanctioned on 11th February 1920.

ACCOUNT IV.—EDUCATION—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Grants-in-aid to Non-Government Primary Schools . . .	25,000	2,500	—22,500	—22,500	..

Due to the grant-in-aid of Rs. 22,500 to the District Board for Primary education (building grant) having been correctly adjusted under the sub-head "EE." which was created after the Demand was voted upon.

EE.—Grants-in-aid to Local Bodies for Primary Education . . .	..	22,500	+22,500	+22,500	..

See Sub-head E.

F.—Government Special Schools:					
F. 1.—Pay of Officers . . .	..	132	+132	+1,200	—1,068

A post of Head Master (Provincial Educational Service) for the Normal School, Ajmer was sanctioned in the five year programme for which a provision of Rs. 2,400 was made under Sub-head F. 2 in the original estimates. The appointment was, however, made in February 1929 and this accounts for the small expenditure of Rs. 132.

F. 2.—Pay of Establishments .	18,000	14,675	—3,325	—2,770	—555

Savings accrued on account of changes in staff. *See* also F. 1.

F. 3.—Other Charges . .	2,100	3,124	+1,024	+1,000	+24

Extra library books were purchased for the Normal School.

G.—General:					
G. 1.—Inspection:					
G. 1 (1).—Pay of Officers .	6,100	5,738	—362	—290	—72

The provision for leave salary (Rs. 400) was not fully utilised.

G. 1 (2).—Pay of Establishments . . .	9,400	9,240	—160	..	—160
G. 1 (3).—Grants-in-aid, Contributions, etc. . .	500	..	—500	—500	..

The provision represented grant-in-aid to the District Board for exhibition purposes. No exhibition was held during 1928-29.

G. 1 (4).—Other charges .	6,700	10,235	+3,535	+3,490	+45

Larger expenditure was incurred on travelling allowance to Inspecting Officers and in connection with cinema shows, purchase of films and repairs to tents.

G. 2.—Scholarships . .	10,900	7,950	—2,950	—1,850	—1,100

As usual some scholarships were left unused and some were sanctioned from a later date.

G. 3.—Miscellaneous . .	..	255	+255	+400	—145

Represents payment to the United Provinces Government on account of examination fees of teachers for obtaining certified teachers' certificate. See Comments.

Total . . .	3,92,200	3,65,892	—26,308	—6,360	—19,948

ACCOUNT V.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Administration of Justice :					
A. 1.—Law Officers . .	5,500	5,426	—74	..	—74
A. 2.—Judicial Commissioner :					
A. 2 (1).—Pay of Establishments . .	4,000	4,272	+272	+280	—8
A. 2 (2).—Other Charges .					
Non-voted .	*1,600*	*2,409*	*+809*	*+300*	*+509*

Due to debit for Rs. 749 representing expenditure on account of travelling allowance of the Judicial Commissioner, having been adjusted after the close of the year when it was too late for the local Administration to arrange for necessary funds.

Voted . .	3,500	1,931	—1,569	+50	—1,619

Due to the rent of the Judicial Commissioner's court house and residence for which provision was made under this sub-head having been debited to the Public Works Department budget. The fact come to notice after the close of the year.

A. 3.—Civil and Sessions Court :					
A. 3 (1).—Pay of Officers .	26,800	22,983	—3,817	—1,590	—2,227

Due to non-utilisation of the full provision made for leave salary (Rs. 2,000) and to appointment of officiating officers on lower rates of pay.

A. 3 (2).—Pay of Establishments . .	33,700	31,254	—2,446	—860	—1,586

Smaller expenditure on leave salary and transfers account for the saving.

A. 3 (3).—Other Charges .	4,800	3,662	—1,138	+490	—1,628

The large saving was due to the fact that some law books ordered were not received and could not be paid for before the close of the year. The additional provision was made to meet anticipated expenditure on travelling allowance and contingencies. See Comments.

A. 4.—Courts of Small Causes :					
A. 4 (1).—Pay of Officers .	10,700	8,035	—2,665	—2,660	—5

Due mainly to the non-utilisation of the provision of Rs. 2,000 for leave salary.

A. 4 (2).—Pay of Establishments . . .	9,200	8,844	—356	—30	—326
A. 4 (3).—Other Charges .	800	1,517	+717	+750	—33

New furniture was purchased for the Small Cause Court.

A. 5.—Criminal Courts :					
A. 5 (1).—Pay of Officers .	5,300	3,901	—1,399	—1,390	—9

An officer drawing a lower rate of pay was posted.

A. 5 (2).—Pay of Establishments . . .	13,300	12,768	—532	—80	—452
A. 5 (3).—Other Charges .	7,600	7,801	+201	+200	+1

Extra expenditure was incurred on diet of witnesses and accused persons of the Court of the Special Magistrate, Ajmer, which was created temporarily during the year for conducting an important criminal case.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Jails:					
B. 1.—Pay of Officers:					
Non-voted .	*1,800*	*1,902*	*+102*	..	*+102*
Jail duty allowance for 21 days of March 1929 was drawn by the Chief Medical Officer in March 1929 when proceeding on leave.					
Voted . .	3,300	2,880	—420	—420	..
The provision (Rs. 400) for leave salary was not utilised.					
B. 2.—Pay of Establishments .	13,000	13,133	+133	+380	—247
Six additional jail warders were appointed.					
B. 3.—Allowances, Honoraria, etc.	400	34	—366	—150	—216
No jail officer was called to give evidence in any criminal case outside the district.					
B. 4.—Dietary, Clothing, Bedding Charges and other Supplies and Services .	36,600	23,137	—13,463	—11,110	—2,353
No grain was purchased during January, February and March 1929 as the market rate was high.					
B. 5.—Contingencies . .	500	438	—62	..	—62
C.—Jail Manufacture:					
C. 1.—Pay of Establishments .	400	415	+15	+20	—5
C. 2.—Other Charges . .	10,000	9,987	—13	..	—13
D.—Ecclesiastical:					
D. 1.—Ecclesiastical Establishments:					
D. 1 (1).—Pay of Officers .	*9,300*	*11,137*	*+1,837*	*+50*	*+1,787*
Three months' leave salary was drawn by an officer in February 1929 while proceeding on leave out of India. The expenditure was not foreseen when the original estimate was prepared.					
D. 1 (2).—Pay of Establishments . . .	*1,000*	*958*	*—42*	*—30*	*—12*
D. 1 (3).—Other Charges . O. 4,300 . S.—400 (a)	*3,900*	*4,938*	*+1,038*	*+540*	*+498*
Due to cost of passage of a Chaplain not provided for in the original estimates (Rs. 973).					
D. 2.—Cemetery Establishments:					
D. 2 (1).—Pay of Establishments . . .	*1,000*	*1,020*	*+20*	*+10*	*+10*
D. 2 (2).—Other Charges .	*100*	..	*—100*	*—100*	..
The provision for grain compensation allowance was not utilised owing to a favourable season.					
D. 3.—Miscellaneous Ecclesiastical Charges . .	*200*	..	*—200*	*—200*	..
No miscellaneous expenditure was incurred.					

(a) Sanctioned on 20th March 1929.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Medical:					
E. 1.—Medical Establishment:					
E. 1 (1) Pay of Officers—					
Non-voted . O. 34,600 (a) S.—4,260	*30,340*	*29,743*	*—597*	..	*—597*
Voted . . .	20,000	21,188	+1,188	+1,190	—2
Arrears of pay were drawn for an Assistant Surgeon.					
E. 1 (2).—Pay of Establishments . . .	6,400	7,793	+1,393	+1,820	—427
A temporary weeding staff was entertained and extra expenditure was incurred on leave salary of a clerk who retired.					
E. 1 (3).—Other Charges.					
Non-voted . . .	*1,200*	*609*	*—591*	*+2,000*	*—2,591*
Due to adjustment of travelling allowance of the additional Civil Surgeon under voted section as he was a voted officer. The addition of Rs. 2,000 arranged for during the year for the cost of passage of the permanent incumbent and his family was not also fully utilised.					
Voted . . .	3,200	3,527	+327	+390	—63
Due to adjustment of travelling allowance of the additional Civil Surgeon under the voted section as he was a voted officer. See E. 1 (3) Non-voted.					
E. 2.—Hospitals and Dispensaries:					
E. 2 (1).—Pay of Establishments . . .	15,500	15,487	—13	..	—13
E. 2 (2).—Other Charges .	12,900	14,138	+1,238	+1,120	+118
More expenditure was incurred on medicines and other contingent charges.					
E. 3.—Grants-in-aid for Medical purposes. . .	1,300	1,300	..	..	..
E. 4.—Other Expenditure . .	400	89	—311	..	—311
Owing to smaller expenditure on diet of lunatics.					
E. 5.—Medical Colleges and Schools . . .	....	140	+140	+160	—20
A scholarship was granted to a student from Ajmer-Merwara at the Medical College, Lucknow.					
F.—Public Health—					
F. 1.—Pay of Establishments . .	3,600	3,548	—52	—30	—22
F. 2.—Other Charges . .	600	465	—135	—100	—35
The provision for grain compensation allowance (Rs. 200) was not fully utilised.					

(a) Sanctioned on 11th February 1929.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Agriculture :					
G. 1.—Agriculture . .	500	450	—50	—50	..
G. 2.—Veterinary charges—Establishment charges to other Governments, Departments, etc.					
Non-voted O. Rs. *1,200* . (a) S.—*1,200*	..	..	..	..	..
Voted . . .	200	708	+508	+1,200	—692

The expenditure represents share of the cost of supervision of Veterinary work in Ajmer-Merwara payable to the Bombay Government. The additional provision of Rs. 1,200 to meet the debit from the Bombay Government was not fully required.

The sub-heads G. 2 (1). and G. 2 (2) appearing in the original Demand were abolished and a single subhead " G. 2.—Establishment Charges. etc.," was created instead.

G. 3.—Co-operative Credit :					
G. 3 (1).—Pay of Officers .	6,400	5,350	—1,050	—1,050	..

The provision for leave salary (Rs. 1,000) was not utilised.

G. 3 (2).—Pay of Establishments . . .	17,900	16,402	—1,498	—950	—548

A sum of Rs. 185 only was utilised against the provision of Rs. 1,700 made for leave salary.

G. 3 (3).—Other Charges .	9,500	10,240	+740	+1,000	—260

Due to extensive touring.

G. 3 (4).—Grants-in-aid .	10,300	10,300	..	..	..
H.- Industries	..	*169*	*+169*	..	*+169*

Represents debit raised by the United Provinces Government on account of cost of travelling of an officer of the United Provinces Government who was deputed to Ajmer in connection with the preparation of a scheme for Technical and Industrial education in Ajmer-Merwara. The new sub-head was opened after the close of the year.

I.—Museum :					
I. 1.—Pay of Establishments .	3,700	3,641	—59	—50	—9
I. 2.—Allowances, etc. . .	300	298	—2	..	—2

(a) Sanctioned on 15th February 1929.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6.
	Rs.	Rs.	Rs.	Rs.	Rs.
J.—Other Miscellaneous Departments:					
J. 1.—Pay of Establishments .	1,500	940	—560	—540	—20
Mainly owing to the non-utilisation of the provision for leave salary (Rs. 400).					
J. 2.—Allowances, etc . .	100	..	—100	—100	..
The clerk was not required to do any touring.					
J. 3.—Other Charges . .	2,700	510	—2,190	—2,150	—40
Smaller expenditure was incurred on fees to certifying Surgeons and the charges (Rs. 1,825) on account of Factory Inspection Staff were recorded under J. 4.					
J. 4.—Establishment Charges paid to other Governments, Departments, etc.	..	5,120	+5,120	+6,580	—1,460
Represents the charges on account of (1) Factory Inspection Staff, Punjab (Rs. 1,825), (2) fees for examination of the specifications, Ajmer Electric Power House by the United Provinces Government (Rs. 2,140) and (3) pay and travelling allowance incurred for the Industrial Surveyor, Delhi (Rs. 1,155).					
L.—Miscellaneous charges:					
L. 1.—Grants-in-aid . .	15,000	15,000	..	..	..
L. 2.—Other Charges . .	1,900	1,580	—320	+240	—560
No expenditure was incurred under the heads "Donation for charitable purposes" and "Charges on account of European Vagrants". The expenditure on rewards for destruction of wild animals was also small.					
Totals { *Non-voted* . .	*50,440*	*52,885*	*+2,445*	*+2,570*	*—125*
Totals { Voted . . .	3,23,300	3,00,632	—22,668	—7,440	—15,228

IMPORTANT COMMENTS.

Purchase of materials in excess of requirements and to avoid the lapse of budget grants.

During the audit inspection of the Ajmer Jail it was noticed that heavy purchases of grain and fuel were made in March 1928, with a view to avoiding the lapse of the budget grant. The Chief Commissioner, Ajmer-Merwara, has issued orders directing the Superintendent of the Jail to avoid this irregularity in future.

Control over Expenditure.

2. In commenting on the administration of the grant for 1927-28 it was stated on page 521 of the previous Report that certain differences between the Departmental figures of expenditure and the official accounts remained unreconciled. The irregularity in the submission of the monthly statements of expenditure to the Account Office was also specially brought to notice, and with a view to improve matters, the creation of a local Pay and Accounts Office for the Administration was suggested. Pending decision on this question the temporary post of a Financial Assistant to the Hon'ble the Chief Commissioner was sanctioned by the Government of India with effect from the 8th July 1929.

During the year under report and as a result of special efforts on the part of both the local and accounts offices, the differences in expenditure were reconciled before the final closing of the accounts excepting in the following two cases where the discrepancies are very small :—

Sub-head.	Account office figures.	Departmental figures.
	Rs.	Rs.
Account IV—G. 3. Miscellaneous	255	395
Account V—A 3 (3) Other charges	3,662	3,451

In order to settle all outstanding discrepancies between the two sets of figures the local Administration was requested by the Accountant General, Central Revenues to send one of his clerks twice a year, in November and June, to reconcile by personal discussion all discrepancies which could not be settled by correspondence. The local Administration accepted the proposal and sent a clerk to the Account office in November 1929 who rendered valuable help in locating the differences for the 6 months ending September 1929. The monthly statements of expenditure in Form E in 1929-30 are, it is satisfactory to note, being furnished by the local Administration almost regularly.

GRANT No. 78—ANDAMANS AND NICOBAR ISLANDS.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for Expenditure in respect of the ANDAMANS AND NICOBAR ISLANDS.

Accounts.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT I.—Convict Settlement Charges:						
Non-voted		*1,53,035*	*1,50,063*	*—2,972*	*+1,670*	*—4,642*
Voted	Gross	31,28,300	28,27,618	—3,00,682	—33,050	—2,67,632
	Deductions	—5,24,400	—5,90,854	—66,454	—10,000	—56,454
	Net	26,03,900	22,36,764	—3,67,136	—43,050	—3,24,086

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES.

Sub-head B. 4.—The actual expenditure amounted to Rs. 56,684 against the original grant of Rs. 2[illegible],500 due to supplies accounted for previously under E. 4 (4).

Sub-head C. 4.—The expenditure amounted to Rs. 10,195 against the original grant of Rs. 5,900 due to more supplies. The local Administration explains that it might have been possible to cover the excess had the adjustment not been delayed in the Audit Office till March final accounts. The local Administration should have anticipated the debits and made provision to meet the same.

Subhead C. 5.—The saving of Rs. 12,343 in the provision of Rs. 38,300 has been explained as due to understrength of Battalion and to reduction in the price of ration articles.

Sub head D. 4 (1).—The actual expenditure amounted to Rs. 2,08,667 against original provision of Rs. 1,57,000 which proved to be insufficient.

Subhead E. 4 (4).—The actual expenditure amounted to Rs. 49,475 against the original grant of Rs. 2,48,000. The large saving has been explained by the local Administration as due (*i*) to reduction in convict strength (Rs. 44,000), (*ii*) excess provision in budget (Rs. 83,000) and (*iii*) recoveries for stores supplied to other Departments (Rs. 71,000).

Large savings accrued in previous years also. The local Administration explains that it is not possible to estimate correctly under this head as the changes in the rationed strength cannot be anticipated 18 months' ahead.

Subhead F. 2 (3).—The saving of Rs. 7,003 in the provision of Rs. 13,100 has been explained as due to excess provision of Rs. 6,000 under the five year programme for education.

Subhead G. 3.—The actual expenditure amounted to Rs. 15,190 against the provision of Rs. 27,300 leaving a saving of Rs. 12,110 which has been explained by the Departmental officer as due to use of less firewood on account of reduction in the strength of rationed convicts:

Subhead H. 2.—The saving of Rs. 52,555 in the provision of Rs. 1,03,200 has been explained as due to reduction in price of coal.

Subhead H. 4.—A saving of Rs. 22,210 has occurred against the original provision of Rs. 85,000. The Departmental officer explains that the charges recorded under the subhead are of a fluctuating nature and depends on the length of stay of steamers in Indian Ports and on the number of voyages, etc.

Subhead H. 5.—The actual expenditure amounted to Rs. 21,493 against the original provision of Rs. 51,100 resulting in a saving of Rs. 29,607 for the same reasons as stated under subhead H. 4.

Accounts.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Account II Forests:					
Non-voted .	*54,565*	*44,266*	*—10,699*	*—1,6 0*	*—9,029*
Voted . .	16,79,800	·,93,516	—3,86,284	—2,27,666	—1,58,618
Account III.—Other Expenditure Heads	8,300	9,596	+1,296	+10,110	—8,814
Totals { *Non-voted* . . .	*2,08.000*	*1,94,329*	*—13,671*	..	*—13,671*
Totals { Voted . { Gross . .	48,16,400	41,30,730	—6,85,670	—2,50,606	—4,35,064
Totals { Voted . { Deductions .	—5,24, 00	—5,90,854	—66,454	—10,000	—56,454
Totals { Voted . { Net . .	42,92,000	35,39,876	—7,52,124	—2,60,606	—4,91,518

ACCOUNT I—CONVICT SETTLEMENT CHARGES—*concld.*

Subhead K. 1.—The saving of Rs. 25,333 against the original provision of Rs. 90,000 has been explained by the Deprtmental officer as due to reduction in price of coal.

Subhead K. 3.—The actual expenditure amounted to Rs. 37,718 against the original grant of Rs. 76,300. *See* H. 4.

Subhead K. 4.—The actual expenditure amounted to Rs. 11,573 against original grant of Rs. 26,000. *See* H. 5.

Subhead K. 5.—The actual recovery of Rs. 1,87,555 against the anticipated recovery of Rs. 1,24,700 resulted in a saving of Rs. 62,855 which has been explained as due to more receipts.

Subhead L.—The actual expenditure amounted to Rs. 72,564 against the original provision of Rs. 30,000 and was due to reclamation works and construction of Tube well at Bonington sanctioned during the year. The addition of Rs. 65,700 sanctioned by orders of reappropriation on different dates proved excessive.

ACCOUNT II.—FORESTS.

Subhead A. 1.—The actual expenditure amounted to Rs. 8,11,506 against the original grant of Rs. 12,75,300.

The saving is mainly due to—

(*i*) Engagement of a smaller number of free men than anticipated as more convicts became available and less extraction due to the postponement of the purchase of elephants provided for in Grant No. 85 (Rs. 57,409).

(*ii*) The demand for the Papita tree for the match industry having fallen off on account of which there was less extraction by contractors (Rs. 40,730).

(*iii*) No expenditure having been incurred in running the New Mill which was not completed during the year (Rs. 31,380).

(*iv*) Small expenditure on freight (Rs. 2,32,238). The actual expenditure on freight to London was Rs. 2,221 against the provision of Rs. 2,40,000. Budget contemplated the export of 6,000 tons, but only 1,654 tons were sent, the sale proceeds for most of which were received on the basis of F. O. B. Andamans

(*v*) Belated receipt of bills from Messrs. Martin and Company on account of the Calcutta Agency charges (Rs. 61,175). A sum of Rs. 75,789 was paid in 1929-30 on account of the charges for 1928 29. As a result of representations, the firm are now sending bills regularly. *See* Subhead F.

Subhead A. 6.—The actual expenditure of Rs. 11,554 against the original grant of Rs.30,100 resulted in a saving of Rs. 18,546.

The saving is mainly due to:—

(*i*) A saving of Rs 15,893 was effected against the provision for freight due to change under which the Stores Department now pays for Stores C. I. F. Andamans.

(*ii*) Less expenditure on imported labour (Rs. 1,000). The balance is made up of miscellaneous items.

ACCOUNT I—CONVICT SETTLEMENT CHARGES.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Superintendence :—					
A. 1.—Pay of Officers :					
Non-voted : Rs. O. 77,400 (a) S. —400	*77,000*	*73,892*	*—3,108*	*—2,480*	*—628*
One officer was on leave out of India during a portion of the year.					
Voted	27,500	21,867	—5,633	..	—5,633
The post of one Assistant Commissioner, Nicobar, remained vacant during a portion of the year.					
A. 2.—Pay of Establishments .	90,600	78,070	—12,530	—4,800	—7,730
Due to (*i*) vacancy in the appointment of the Manager, Rangachang plantation (Rs. 3,600), (*ii*) saving (Rs. 2,500) in the provision for leave salary and (*iii*) non-entertainment of the agricultural establishment in full (Rs. 6,400).					
A. 3.—Allowances and Expenses : *Non-voted* .	*6,500*	*5,650*	*—850*	*—900*	*+50*
Smaller expenditure on travelling allowance was incurred owing to leave of the Deputy Commissioner. (*See* A. 1.—Non-voted).					
Voted . .	31,000	33,453	+2,453	+5,800	—3,347
Larger expenditure was incurred on office contingencies of the Chief Commissioner due to the cash payments for all books and corrections slips to Code and Manual, etc. The addition of Rs. 5,800 made by reappropriation sanctioned in November and December 1928 to meet anticipated excess proved to be high.					
A. 4.—Grants-in-aid : *Non-voted* : O. 2,400 (b) S. 4,135	*6,535*	*6,920*	*+385*	..	*—385*
Arrears of passage contribution were adjusted. The supplementary appropriation of Rs. 4,135 proved ultimately to be somewhat low.					
Voted . .	7,000	7,671	+671	+1,400	—729
A contribution to the Calcutta Dharamsala, not provided for in the original budget was paid.					
A. 5.—Passages for families of Self-Supporters . .	10,000	12,601	+2,601	+5,000	2,399
More convict families were brought than anticipated at the time of the preparation of the budget.					

(*a*) Sanctioned on 16th November 1928.

		Rs.
(*b*) Sanctioned on	16th November 1928	2,400
,,	11th December 1928	625
,,	8th January 1929	1,110
		4,135

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Medical :					
B. 1.—Pay of Officers :					
Non-voted .	*15,800*	*13,452*	*—2,348*	*—370*	*—1,978*
The post of Senior Medical officer remained vacant from 26th December 1928.					
Voted . .	22,200	21,869	—331	+325	—656
B. 2.—Pay of Establishments.	36,600	30,765	—5,835	—2,625	—3,210
The post of lady sub-Assistant Surgeon remained vacant and a number of Sub-Assistant Surgeons were on leave.					
B. 3.—Allowances and Contingencies :					
Non-voted .	*1,000*	*289*	*—711*	*—105*	*—606*
Savings due to the earlier termination of the appointment of Senior Medical officer.					
Voted . .	3,900	6,171	+2,271	+3,300	—1,029
Due to travelling allowance drawn by a voted Medical officer while officiating as Senior Medical Officer who was a non-voted officer.and the Sub-Assistant Surgeon being placed on medical escort duties. Also due to the purchase of night soil cart not originally provided for.					
B. 4.—Medical Supplies . .	22,500	56,684	+34,184	+33,850	+334
The excess is due to the payment of the cost of perishable stores and medical comforts which were in previous years supplied by the Commissariat Department and debited to their grant under E. 4. (4).					
B. 5.—Grants-in-aid, Contributions, etc. . . .	*600*	*328*	*—272*	*+105*	*—377*
Saving accrued as contribution payable to the Military in respect of an officer in temporary employ was paid from November 1928 only under Government orders.					
C.—Police :					
C. 1.—Pay of Officers :					
Non-voted O. Rs. *21,300* (a) S. *—2,000*	*19,300*	*19,020*	*—280*	...	*—280*
Voted	5,200	5,209	+9	..	+9
C. 2.—Pay of Establishments .	2,01,300	1,91,742	—9,558	+2,350	—11,908
Due to vacancies in the Battalion and non-utilisation of the full provision of Rs. 9,000 made for leave salary.					

(a) Sanctioned on 16th November 1928.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Police—*concld.*					
C. 3.—Allowances, Honoraria, etc.:					
Non-voted .	*1,000*	*817*	*—183*	..	*—183*
Voted . .	10,000	12,807	+2,807	+2,500	+307

The excess is due to the payment of travelling allowances to recruiting parties and to men on leave. Railway warrants are issued for Railway journeys and the local Administration explains that the Commandant is not in a position to forecast more accurately the amounts which will be subsequently adjusted.

C. 4.—Ordnance Supplies .	5,900	10,195	+4,295	..	+4,295

More ammunition was purchased than anticipated. The local Administration explains that it might have been possible to cover the excess had the adjustment not been delayed in the Audit Office till the March Final accounts. The local administration should have anticipated debits and made provision to meet the same.

C. 5.—Other Supplies . .	38,300	25,957	—12,343	—4,500	—7,843

The savings are due to the Battalion having been under strength and also to reduction in the price of ration articles.

C. 6.—Contingencies . .	5,000	7,455	+2,455	+2,000	+455

Due to more expenditure than originally anticipated.

C. 7.—Establishment charges paid to other Governments, Departments, etc.	..	300	+300	..	+300

Represents cost of training of students of Port Blair at Phillaur Police Training School, Punjab. The provision for the expenditure was made under subhead "C 3" in the original estimates. The provision has been correctly made with effect from 1929-30.

C. 8.—Grants-in-aid, Contributions, etc. . . .	*600*	*200*	*—400*	..	*—400*

Represents adjustment of contribution of a military officer in temporary civil employ from 1st November 1928 only under a Government order.

C. 9.—*Deduct.*—Recoveries from Forest Department .	..	—2,340	—2,340	—2,350	+10

The recoveries were not anticipated when the original estimate was framed.

D.—Marine:					
D. 1.—Pay of Officers . .	*9,000*	*9,000*	..	..	..
D. 2.—Pay of Establishments .	60,700	61,637	+937	..	+937

The lump cut of Rs. 4,000 for probable savings was not realised to the extent of Rs 937 only as the full complement of metal workers, etc. were employed.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs
D.—Marine—*concld.*					
D. 3.—Allowances and Contingencies :					
Non-voted .	*200*	*861*	*+661*	*+800*	*—139*
Due to Engineer and Harbour Master's visits to Calcutta in connection with the new launch and travelling allowance for the transport of his motor car on transfer.					
Voted . .	700	739	+39	..	+39
D. 4.—Marine Supplies :					
D. 4 (1).—Gross Charges .	1,57,000	2,08,667	+51,667	+65,550	—13,883
The original provision proved to be insufficient.					
D. 4 (2).—*Deduct*—Amount recovered for value of coal supplied to R. M. vessel	..	—5,070	—5,070	—7,650	+2,580
The recovery was not anticipated when preparing the original estimates.					
D. 5.—Grants-in-aid, Contributions, etc. . . .	*600*	*600*	..	..	..
E.—Commissariat :					
E. 1.—Pay of Officers . .	*13,300*	*13,431*	*+131*	*+150*	*—19*
E. 2.—Pay of Establishments .	3,800	4,028	+228	+300	—72
E. 3.—Other Charges :					
Non-voted . .	*1,000*	*1,435*	*+435*	*+500*	*—65*
Due to transfer travelling allowance of the Executive Commissariat officer.					
Voted . .	400	380	—20	..	—20
E. 4.—Supplies :					
E. 4 (1).—Bakery . .	10,500	7,942	—2,558	..	—2,558
Certain articles were utilised from stock of previous year.					
E. 4 (2).—Dairy Farm . .	12,000	12,814	+814	+4,000	—3,186
More cattle purchased during the year than originally anticipated. The addition of Rs. 4,000 made by reappropriation proved to be excessive.					
E. 4 (3).—Slaughter House .	45,000	36,905	—8,095	—4,000	—4,095
Slaughter cattle was purchased locally at lower rates and a smaller number was imported from India.					

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Commissariat—*concld.*					
E. 4.—Supplies—*concld.*					
E. 4 (4).—Other Charges .	2,48,000	49,175	—1,98,825	—70,990	—1,27,835
Due to (*i*) excess provision (Rs. 83,000), (*ii*) less recoveries on account of stores supplied to other Departments (Rs. 71,000) and (*iii*) reduction in convict strength (Rs. 44,000).					
E. 5.—Grants-in-aid, Contributions, etc. . . .	*600*	*200*	*—400*	..	*—400*
See C. 8.					
F.—Miscellaneous Establishments (other than Jail Establishments):					
F. 1.—Veterinary:					
F. 1 (1).—Pay of Establishments . . .	4,000	5,044	+1,044	+1,050	—6
The post of an additional Veterinary Assistant was created during the year.					
F. 1 (2).—Other Charges .	1,300	2,120	+820	+900	—80
More frequent travelling by Veterinary Assistant on account of cattle diseases accounts for the excess.					
F. 2.—Education:					
F. 2 (1).—Pay of Officers .	..	690	+690	+720	-30
Represents special pay drawn by the Agricultural Instructor originally provided for under F. 2 (2).					
F. 2 (2).—Pay of Establishments . . .	34,100	32,836	—1,264	—420	—844
Due to the abolition of the post of shorthand teacher, casualties amongst the Upper Primary School teachers and entertainment of new teachers on the minimum pay. *See* also F. 2 (1).					
F. 2 (3).—Other Charges .	13,100	6,097	—7,003	—6,200	—803
Due to the (*i*) non-adjustment of Rs. 600 on account of the scholarship of the Agricultural student placed at the disposal of the Principal Agricultural College, Poona and (*ii*) excess provision of Rs. 6,000 under the five years programme which was surrendered to Government.					
F. 3.—Treasury, Registration and other Establishments:					
F. 3 (1).—Pay of Officers .	600	1,053	+453	+460	—7
Due to leave arrangement.					
F. 3 (2).—Pay of Establishments . . .	3,800	3,154	—646	—460	—186
The provision for leave salary (Rs. 500) remained unutilised.					
F. 3 (3).—Other Charges .	400	386	—14	..	—14

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Miscellaneous Jail Charges :—					
G. 1.—Pay of Establishments .	51,600	46,242	—5,358	—300	—5,058
One senior Jailor was on leave in England and savings accrued both under Pay and leave salary.					
G. 2.—Allowances, etc. . .	4,000	3,930	—70	+300	—370
G. 3.—Forest Supplies . .	27,300	15,190	—12,110	—560	—11,550
Less firewood was used on account of the reduction in the number of rationed convicts.					
G. 4.—Jail Press Supplies .	500	493	—7	..	—7
G. 5.—Clothing . . .	63,800	50,360	—13,440	..	—13,440
Owing to (*i*) less clothing supplied to convicts on account of the reduction in the number of convicts in Jail, (*ii*) less clothing supplied to Nicobarese and (*iii*) excessive provision under police clothing.					
G. 6.—Other Supplies . .	1,50,900	1,31,541	—19,359	+24,950	—44,309
Due partly to excess provision, and partly on account of less imports by the Commissariat owing to reduction in rationed convicts strength and also due to certain stores supplied by the Indian Stores Department being on C. I. F. (free of carriage, insurance and freight) basis.					
G. 7.—Subsistence Money .	6,25,000	5,90,724	—34,276	—11,250	—23,026
Smaller number of self supporters' tickets were granted than was anticipated.					
G. 8.—Contingencies . .	15,000	14,519	—481	+1,200	—1,681
H.—Charges in connection with "S.S. Maharaja". :					
H. 1.—Pay of Officers . .	..	*3,968*	*+3,968*	*+3,970*	—2
Represents allowance drawn by the Engineer and Harbour Master for performing duties in connection with "S.S. Maharaja" originally provided under H. 4 in the original estimates.					
H. 2.—Cost of Coal. . .	1,03,200	50,645	—52,555	—38,700	—13,855
Due to reduction in price of coal.					
H. 3.—Charter of Steamer .	4,34,200	4,35,877	+1,677	..	+1,677
H. 4.—Indian Port Expenses, Working Expenses and Agency Fees at Ports .	85,000	62,790	—22,210	—17,000	—5,210
The Departmental officer explains that the expenditure recorded under the head is of a fluctuating nature depending on the length of stay of steamers in Indian Ports and on the number of voyages, etc. *See* also H. 1.					

ACCOUNT I—CONVICT SETTLEMENT CHARGES—*concld*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Charges in connection with S. S. Maharaja."—*concld.*					
H. 5.—Other Charges . .	51,100	21,493	—29,607	—10,000	—19,607
A fluctuating item as explained under H. 4.					
H. 6.—*Deduct*—Recovery from Forest Department, etc.	—3,99,700	—3,94,868	+4,832	+2,500	+2,332
The receipts from Forest Department was not correctly anticipated to provide funds for the excess.					
I.—Charges in connection with "S. S. Shahzada":					
I. 5.—*Deduct*—Recovery from Forest Department, etc.	..	—1,021	—1,021	—2,500	+1,479
The recovery was not anticipated when the original estimates were framed.					
K.—Charges in connection with the Station Ship:					
K. 1.—Cost of Coal. . .	90,000	64,667	—25,333	—26,000	+667
		See H. 2.			
K. 2.—Charter of Steamer .	2,82,000	2,60,809	—21,191	—15,000	—6,191
Due to reduction in hire charges on account of the detention of the vessel in June and August.					
K. 3.—Indian Port Expenses, Working Expenses and Agency fees at Ports .	76,300	37,718	—38,582	—33,900	—4,682
		See H. 4.			
K. 4.—Other Charges . .	26,000	11,573	—14,427	—8,000	—6,427
		See H. 5.			
K. 5.—*Deduct*—Recovery from Forest Department, etc.	—1,24,700	—1,87,555	—62,855	..	—62,855
	More receipts than anticipated.				
L.—Works	30,000	72,564	+42,564	+65,700	—23,136
Due to reclamation works and the construction of Tube well at Bonington sanctioned during the year. The reappropriation of Rs. 65,700 sanctioned on different dates proved too high.					
M.—*Deduct*—Probable Savings . .	—1,00,000	..	+1,00,000	..	+1,00,000
		Realised.			
Totals — *Non-voted* . . .	*1,53,035*	*1,50,063*	*—2,972*	*+1,670*	*—4,642*
Totals — Voted — Gross . .	31,28,300	28,27,618	—3,00,682	—33,050	—2,67,632
Totals — Voted — Deductions .	—5,24,400	—5,90,854	—66,454	—10,000	—56,454
Totals — Voted — Net . .	26,03,900	22,36,764	—3,67,136	—43,050	—3,24,086

ACCOUNT II—FORESTS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works :					
A. 1.—Timber and Other Produce removed from the the Forest by Government Agency . .	12,75,300	8,11,506	—4,63,794	—84,100	—3,79,694

Saving is mainly due to :—

(*i*) Engagement of a smaller number of free men than anticipated as more convicts became available and less extraction due to the postponement of the purchase of elephant provided for in Grant No. 85 (Rs. 57,409).

(*ii*) the demand for the Papita tree for the match industry having fallen off on account of which there was less extraction by contractors (Rs. 40,730).

(*iii*) No expenditure having been incurred in running the New Mill which was not completed during the year (Rs. 31,380).

(*iv*) Small expenditure on freight (Rs. 2,32,238). The actual expenditure on freight to London was Rs. 2,221 against the provision of Rs. 2,40,000. Budget contemplated the export of 6,000 tons but only 1,654 tons were sent, the sale proceeds for most of which were received on the basis of F. O. B. Andamans.

(*v*) Belated receipt of bills from Messrs. Martin & Co. on account of the Calcutta Agency charges (Rs. 61,175). A sum of Rs. 75,789 was paid in 1929-30 on account of the Charges for 1928-29 . As a result of representations, the firm are now sending bills regularly.

See also subhead F.

A. 2.—Timber and Other Produce removed from the Forest by consumers or purchasers	1,000	660	—340	—300	—40

A temporary Munshi provided for was not appointed.

A. 3.—Live Stock, Stores and Tools and Plant :					
A. 3 (1).—Purchase of Cattle	30,000	23,440	—6,560	..	—6,560

Five elephant casualties were replaced instead of 6 contemplated.

A. 3 (2).—Feed and Keep of Cattle . . .	80,000	64,417	—15,583	—10,000	—5,583

Due mainly to (*i*) the non-utilisation of provision for the feed of 18 elephants which were not purchased as provided for in Grant No. 85. and (*ii*) purchase of local crop at a cheaper rate.

A. 3 (3).—Purchase of Stores and Tools and Plant .	1,32,000	1,30,272	—1,728	+8,000	—9,728

The addition of Rs. 8,000 made by orders of reappropriation on 30th March proved unnecessary due to over estimation by the Divisional Forest officer, North Andamans of his probable liabilities.

ACCOUNT II.—FORESTS—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works—*concld.*					
A. 4.—Communications and Buildings:					
A. 4 (1).—Roads and Bridges	1,000	917	—83	..	—83
A. 4 (2).—Buildings . .	6,500	4,509	—1,991	..	—1,991
The need for repairs was less than expected.					
A. 4 (3).—Other Works .	12,300	9,001	—3,299	..	—3,299
Expenditure on repairs to the jetty and sea wall at the North Andaman was less than expected.					
A. 5.—Organisation, Improvement and Extension of Forests . . .	31,600	38,649	+7,049	+7,400	—351
Work on plantations was carried out on an extensive scale.					
A. 6.—Miscellaneous . .	30,100	11,554	—18,546	—8,000	—10,546
A saving of Rs. 15,893 was effected against the provision for freight due to the change under which the Stores Department now pays for stores C. I. F. (free of carriage, Insurance and freight) Andamans. Less expenditure was also incurred on imported labour (Rs. 1,000). The balance is made up of miscellaneous items.					
A. 7.—Suspense	..	225	+225	+1,000	—775
B.—Establishments:					
B. 1.—Pay of Officers:					
Non-voted O. 50,400 (a) S. —5,795	*44,605*	*34,564*	*—10,041*	*—1,270*	*—8,771*
Due to leave of an officer out of India.					
Voted	41,000	31,542	—9,458	—9,300	—158
Due mainly to nonutilisation of the provision (*i*) for the Mill Manager who was treated as non-gazetted officer after the provision has been made and (*ii*) for leave salary (Rs. 4,100).					

	Rs.
(a) Sanctioned on 24th September 1928	—3,400
,, ,, 11th December 1928	—625
,, ,, 8th January 1929	—1,110
,, ,, 9th January 1929	—660
	—5,795

ACCOUNT II.—FORESTS—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Establishments—*concld*					
B. 2.—Pay of Establishments .	78,900	79,797	+897	+6,900	—6,003
See B. 1.—Voted. Budget wrongly included provision for temporary executive establishment chargeable to A. 1.					
B. 3.—Allowances, Honoraria, etc.: *Non-voted* .	*5,100*	*4,445*	*—655*	*—400*	*—255*
Due to less expenditure of fixed travelling allowance of an officer on leave out of India. *See* B. 1.—Non-voted.					
Voted . . .	6,500	5,547	—953	..	—953
Expenditure on the travelling allowance of subordinate establishment going on leave out of the Andamans was less than provided for.					
B. 4.—Contingencies . .	6,400	4,501	—1,899	..	—1,899
The provision for medicines proved unnecessary.					
B. 5.—Grants-in-aid, Contributions, etc.: O. *1,200* (a) S. *4,060* (Rs.)	*5,260*	*5,257*	*—3*	..	*—3*
C.—English Charges (High Commissioner) on Stores . . .	..	8,853	+8,853	+8,000	+853
Rs. 10,000 transferred from the Indian portion of the Grant for unforecasted indents, which, however, only cost Rs. 8,000, and Rs. 2,000 was surrendered. Increase of Rs. 853 compared with modified grant due to the receipt of a further demand. Restoration of Rs. 1,000 from the surrender offered was requested in January , but not sanctioned.					
E.—Share of Capital Charges financed from Ordinary Revenue .	2,47,200	68,126	—1,79,074	—1,47,266	—31,808
See Grant No. 85.—Forest Capital Outlay.					
F.—*Deduct*—Probable Savings . .	—3,00,000	..	+3,00,000	..	+3,00,000
	Fully realised. *See* A. 1.				
Totals . *Non-voted* .	*54,965*	*44,266*	*—10,699*	*—1,670*	*—9,029*
Totals . Voted . .	16,79,800	12,93,516	—3,86,284	—2,27,666	—1,58,618

(a) Sanctioned on 24th September 1928 . . . . . Rs. 3,400
" " 9th January 1929 660
4,060

ACCOUNT III.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted. +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Stamps	300	422	+122	+110	+12

Excess due to adjustments of amounts due to Burma Government for supply of stamps to Port Blair Administration during 1921-22 to 1923-24 and 1927-28. The remaining excess was due to an adjustment after the close of the year.

B.—Miscellaneous	8,000	9,174	+1,174	+10,000	—8,826

Due to write off of more taccavi consequent on death of taccavi cattle through epidemic disease. The reappropriation of Rs. 10,000 sanctioned on the 24th December 1928 was not fully utilised as sanction for write off of loans was received after the close of the year.

Total . .	8,300	9,596	+ 1,296	+10,110	—8,814

PROFIT AND LOSS ACCOUNT OF S. S. "MAHARAJA" FOR THE YEAR 1927-28.

Receipts.		Expenditure.		Difference.
Voyage No.	Amount.	Particulars.	Amoumt.	Amount.
	Rs.		Rs.	Rs.
232	34,380	H. 1.—Cost of coal	55,669	
233	15,220	H. 2.—Charter	4,24,550	
234	17,303	H. 3.—Indian Port Expenditure . .		
235	39,569	Working Expenses and . . .	69,423	
236	31,493	Agency fees		
1	21,856	H. 4.—Other charges—		
2	37,107	Cost of water	147	
3	15,679	Messing charges	4,672	
4	35,733	Miscellaneous Expenses . . .	1,642	
5	22,348	Establishment	17,338	
6	37,611	Allowance to Shipping Officer .	3,600	
7	18,980			
8	18,268			
9	4,742			
Mails ..	4,250			
Troops ..	10,000			
Totals ..	3,64,539		5,77,041	2,12,502

P. D. M. NAIDOO.
Clerk.

S. L. ANNETT.
Engineer Lieutenant Commander, R. I. M.,
Shipping Officer.

Port Blair;

Dated 23rd July 1928.

Notes.

The items "Mails" and "Troops" represent contributions y the Postal Department and the Military Department respectively on account of conveyance of mails, and troops and stores, by the Andaman ships.

PROFIT AND LOSS ACCOUNT OF S. S. "MAHARAJA" FOR THE YEAR 1928-29.

Receipts.		Expenditure.		Difference.
Voyage No.	Amount.	Particulars.	Amount.	Amount.
	Rs.		Rs.	Rs.
9	13,574			
10	21,653	H. 2.—Cost of Coal	50,333	
11	50,350	H. 3.—Charter	4,34,199	
12	22,763	H. 4.—Indian Port and Working Expenses	65,055	
13	34,761	H. 5.—Other charges : cost of water	292	
14	20,742	Messing charges	3,062	
15	20,509	Miscellaneous Expenses	2,655	
16	59,458	Establishment	9,227	
17	30,231	Allowance to Shipping Officer	2,059	
18	53,712			
19	22,783			
Mail Subsidy	4,250			
Total	3,54,786		5,67,782	2,12,9 6

Receipts compiled by

P. D. M. NAIDOO,

Expenditure compiled by

T. S. A. LINGAM.

S. L. ANNETT,
Engineer Lieutenant Commander, R. I. M.,
Shipping Officer,
Port Blair.

NOTE. The account is unaudited. *See* "Important Comments".

PROFIT AND LOSS ACCOUNT OF S. S. "AHMEDI" FOR THE YEAR 1927-28.

Receipts.		Expenditure.		Difference.
Voyage No.	Amount.	Particulars.	Amount.	Amount.
	Rs.		Rs.	Rs.
1	7	Coal	37,384	
2	1,309	Charter	2,49,100	
3	233	Indian Port Expenses, etc. . . .	28,201	
4	13,696	Water	3,239	
5	9,989	Messing	1,363	
6	18,279	Miscellaneous	1,604	
7	465			
8	8,033			
9	6,010			
10	13,001			
11	11,700			
12	2,785			
13	7,493			
14	971			
15	7,357			
16	11,960			
17	867			
18	9,586			
18-A.	384			
19	9,958			
20	859			
21	5,821			
Mails ..	4,250			
Troops ..	10,000			
Totals ..	1,55,013		3,20,891	1,65,878

P. D. M. NAIDOO,
Clerk.

S. L. ANNETT,
Engineer Lieutenant Commander, R. I. M.,
Shipping Officer.

Port Blair;

Dated 23rd July 1928.

Note.—1. The items "Mails" and "Troops" represent contributions by the Postal Department and the Military Department respectively on account of conveyance of mails, and troops and stores, by the Andaman ships.

PROFIT AND LOSS ACCOUNTS OF S. S. "AHMEDI" FOR THE YEAR 1928-29.

Receipts.		Expenditure.		Difference.
Voyage No.	Amount.	Particulars.	Amount.	Amount.
	Rs.		Rs.	Rs.
21	5,351	K. 1.—Cost of coal	59,602	
22	9,976	K. 2.—Charter	2,61,861	
23	1,133	K. 3.—Indian Port Expenses, Working Expenses and Agency Fees	37,073	
24	9,359	K. 4.—Other charges—		
25	14,193	Water	5,822	
26	12,980	Miscellaneous Expenses	1,521	
27	770	Messing	1,845	
28	10,931	Establishment	8,337	
29	18	Shipping Officer's allowance	2,059	
30	746			
31	11,680			
32	9,507			
33	840			
34	10,939			
35	7,775			
36	346			
37	10,840			
38	9,195			
39	10,083			
40	1,131			
41	13,528			
42	710			
43	13,966			
44	755			
Mail Subsidy	4,250			
Totals	1,71,002		3,78,120	2,07,118

Receipts compiled by

P. D. M. NAIDOO.

Expenditure compiled by

T. S. A. LINGAM.

Port Blair;

S. L. ANNETT,

Engineer Lieutenant Commander, R. I. M.,

Shipping Officer.

NOTE.—The account is unaudited. *See* "Important Comments".

PROFIT AND LOSS ACCOUNT OF BAKERY FOR THE YEAR 1927-28.

Dr.	Rs.	Cr.	Rs.
Value of bread, etc., on hand at the beginning of the year	4	Realised by sale of Bread, etc.	14,985
Value of Equipment on hand	438	Value of Equipment on hand (less Depreciation 10 per cent.)	395
Value of stores used in manufacture	10,858		
Value of other stores	87		
Hire of building	210		
Staff and supervision—			
Coolies	396		
Clerical	240		
Sub Executive	360		
Bakers	532		
	13,155		15,380
Profit	2,225		
Total	15,380	Total	15,380

Dated Port Blair,
The 18th April 1928.

H. L. OGDEN, CAPTAIN,
Executive Commissariat Officer,
Port Blair.

Note.—The accounts could not be verified by the Accountant General, Central Revenues, for reasons stated in paragraph 2(2) of Important Comments on page 547 of the Report for 1927-28.

ANDAMANS BAKERY.

Account A showing amount charged to E. 4 (1) as per Government accounts corrected to show the charges that should be charged to that head as per Trading and Profit and Loss Accounts for year ending 31st March 1929.

Analysis of expenditure.

Narrative.	Total amount chargeable to E. 4 (1) Bakery.	Capital.		Trading and Profit and Loss items.						
		Plant and equipment.	Loose tools and durable articles.	Flour.	Atta	Fuel.	Other process stores.	Miscellaneous stores.	Clothing of staff.	Other charges not debitable to Bakery.
	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1. Total expenditure of year drawn on Contingent bills . .	7,940 14 10	..	..	7,874 8 10	..	..	..	..	66 6 0	
2. *Add*—										
Value of priced indents for stores actually drawn for making of bread less value of stores charged direct to E. 4 (1) [The value of these stores are charged to E. 4. (4) Other stores] .	1,888 2 10	..	..	399 4 1	459 12 5	219 6 4	752 3 0	57 9 0	..	..
	9,829 1 8	..	..	8,273 12 11	459 12 5	219 6 4	752 3 0	57 9 0	66 6 0	..
Deduct—not debitable to Bakery . . .	..	..	..	..	..	..	..	..	..	..
Net chargeable to Trading and Profit and Loss Account . .	9,829 1 8	..	..	8,273 12 11	459 12 5	219 6 4	752 3 0	57 9 0	66 6 0	..

H. L. OGDEN, CAPTAIN,
Executive Commissariat Officer,
Port Blair.

ANDAMANS

Assets and capital expenditure account

Plant Equipment.	Debits.	Credits.	Balance.
	Rs.	Rs.	Rs.
1. Opening balance cost less depreciation	228	..	228
2. Purchase during the year as per schedule A.	..	..	..
3. Other receipts (to be detailed)		..	..
4. Depreciation 10% on Rs. 320 original cost		32	196
5. Balance of unserviceable plant written off		..	..
6. Closing balance forward	228	32	196

BAKERY.

for the year ending 31st March 1929.

Loose tools and other durable articles.	Debits.	Credits.	Balance.
	Rs	Rs.	Rs.
1. Opening balance cost less depreciation	160	..	160
2. Purchases during the year as per schedule A.	..	..	..
3. Other receipts (to be detailed)	..	..	..
4. Unserviceable articles written off	..	..	..
5. Depreciation based on revaluation	..	20	140
	160	20	140

H. L. OGDEN, CAPTAIN,
Executive Commissariat Officer,
Port Blair.

ANDAMANS

Trading and Profit and Loss account for

Output.		American Flour Bread.
Flour used in manufacture	lbs.	84,865 7 8
Output in pounds loaves	No.	1,14,291
Yield-number of loaves per % lbs. of flour used	,,	135
Standard out-put per % pounds of flour used (I. A. S. C.)	,,	130

Debits.	Total expenditure.	Add liabilities at close of year.	Add stocks at beginning of year.	Total.	Deduct. Liabilities at beginning of year.	Deduct. Stock at close of car.	Total.
	Rs. a. p.		Rs. a p	Rs. a. p.			
1 Opening stock of bread	..	..	0 2 9	0 2 9	..	..	..
2. Charged to E. 4 (1) as per schedule A	..	..	..	..	..	..	..
Stores used :—							
American flour	8,273 12 11	..	..	8,273 12 11	..	..	..
Atta (wheat Flour)	459 12 5	..	..	459 12 5	..	..	..
Ghee, Sugar, Hops, etc.	752 3 0	..	..	752 3 0	..	..	..
Other Miscellaneous Stores	57 9 0	..	..	57 9 0	..	..	..
Fuel	219 6 4	..	..	219 6 4	..	..	..
Clothing of menials	66 6 0	..	..	66 6 0	..	..	..
Total to E. 4 (1)	9,829 1 8	..	0 2 9	9,829 4 5	..	..	..
3. Charged to E. 2 Pay of Establishment :—							
Salary of Bakers	540 0 0	..	..	540 0 0	..	..	..
Share of pay of Head storekeeper	360 0 0	..	..	360 0 0	..	..	..
4. Charged to E. 7 subsistence	421 0 0	..	..	421 0 0	..	..	..
Money to convict coolies	..	..	..	..	..	..	..
5 Other charges	..	..	..	..	..	..	..
Depreciation of Plant and equipment	32 0 0	..	..	32 0 0	..	..	..

BAKERY.

the year ending 31 March 1929.

Brown Bread.		Fuel consumed.		
lbs.	5,342 4 0	(a) Wood fuel per year	lbs.	151,296
No.	7,351	Consumption per % loaves baked	"	125
"	137	Standard allowance	"	125
"	130	(a) Depends on dryness of fuel.		

Net expenditure of year.	Credits.	Amount realised during year.	Deduct amount owing at beginning of year.	Net receipt of year.	Add amount owing at close of year.	Total sale of year.
Rs. a. p.						Rs. a. p.
0 2 9	Sale of :—					
	14,316·4 lbs. A. F. bread at 0-2-0 per lb.	..	..	..	..	14,289 8 6
8,273 12 11 459 12 5	7,351 lbs. Brown bread at 0-1-0 per lb.	..	..	..	..	459 7 0
752 3 0 57 9 0	458 lbs. Biscuits at 0-6-0 per lb.	..	..	..	..	171 12 0
219 6 4 66 6 0	567 No. Buns at 0-1-6 per lb.	..	..	..	..	53 2 6
9,829 4 5						14,973 14 0
540 0 0						
360 0 0						
421 0 0						
..						
32 0 0						

Debits.	Total expenditure.	Add liabilities at close of year.	Add stocks at beginning of year.	Total.	Deduct. Liabilities at beginning of year.	Stock at close of year.	Total.
	Rs. a. p.		Rs. a. p.	Rs. a. p.			
Depreciation of loose tools	20 0 0	..	..	20 0 0	..	..	..
Unserviceable articles written off	..	..	..	..	..	..	..
6. Other charges for which no debits appear on book of E. C. O.	..	..	..	..	..	..	..
Clerical Establishment	240 0 0	..	..	240 0 0	..	..	..
Rent of Building	240 0 0	..	..	240 0 0	..	..	..
Leave, pension charges for bakers	..	..	..	..	..	..	..
Interest at 5% on Rs. 388	22 0 0	..	..	22 0 0	..	..	..
Printing and Stationery	40 0 0	..	..	40 0 0	..	..	..
Profit of year	..	..	..	..	..	..	..
	..	..	..				
GRAND TOTAL	..	..	..	..	..	..	..

Net expenditure of year.	Credits.	Amount realised during year.	Deduct amount owing at beginning of year.	Net receipt of year.	Add amount owing at close of year.	Total sale of year.
Rs. a. p.						Rs. a. p.
20 0 0						
..	Closing Balance	..	..	..	..	5 8 6
						14,979 6 6
..						
240 0 0						
240 0 0						
..						
22 0 0						
40 0 0						
3,235 2 1						
14,979 6 6						14,979 6 6

H. L. OGDEN, CAPTAIN,
Executive Commissariat Officer,
Port Blair.

PROFIT AND LOSS ACCOUNT—SLAUGHTER HOUSE FOR THE YEAR 1927-28.

Dr.	Rs.	Rs.
Value of cattle in stock at the beginning of the year	..	6,349
Value of Equipment	..	(a) 310
Value of cattle received from Farm and Transport	..	1,090
Value of cattle purchased locally	..	5,393
Value of cattle, etc., imported from India	..	28,085
Cost of feed	..	9,131
Equipment purchased and repaired	..	12
Labour :—		
Attendants	781	
Coolies	1,024	
Butchers	396	
Transport men for cart and boat	264	
Other labour	630	
		3,095
Transport.—Hire of carts	..	92
Buildings.—Hire of cattle stalls house, and meat-shed	..	696
Staff and Supervision :—		
Clerical	340	
Sub-Executive	900	
Veterinary	342	
Superior	1,324	
		2,906
Interest on capital outlay, at 5 per cent.	..	335
Miscellaneous expenditure	..	289
Total	..	57,783

Cr.	Rs	Rs.
Value of cattle at end of year	..	7,823
Value of animals born during the year	..	883
Value of equipment	..	323
Realised by sale of :—		
Beef, offals, etc.	26,264	
Mutton, Sheep and goats	14,943	
Hides and skins	2,737	
		43,944
Realised by issue of live sheep and goat	..	241
Value of cattle transferred to other institutes	..	575
Loss	..	3,994
Total	..	57,783

H. L. OGDEN, CAPTAIN
Executive Commissariat Officer,
Port Blair

NOTE.—The accounts could not be verified b the Accountant General, Central Re. enues, for reaso s stated in paragraph 2(2) of Important Comments on page 547 of the Report for 1927-28.

(a) The opening balance differs from the previous year's closing balance owing to depreciation having not been charged in the Profit and Loss Accon.t of the previous year.

ANDAMAN GOVERNMENT BUTCHERY.

Cost sheet for the year ending 31st March 1929.

Quantity of meat available for sale.

Narrative.	Beef 63,171-13. Amount.	Beef 63,171-13. Amount.	Mutton 6,006-7. Amount.	Mutton 6,006-7. Amount.	Goats. Amount.	Sale of live goats. Amount.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amount charged as per trading and Profit and Loss Account	..	27,637 10 9	..	7,508 0 9	..	..
Less amount realised from the sale of :—						
Hides and skins	2,363 12 0	..	488 10 0	..	10 10 0	..
Offals	194 7 0	..	37 7 0	..	..	..
Less sales and transfers of animals	395 0 0	..	163 2 0	..	698 0 0	
Less net value of young stock	448 8 0	..	156 12 0	..	..	..
	3,401 11 0		845 15 0		708 10 0	
Less value of refuse meat sold valued @ 0-1-10 per pound and 0-2-0 per pound	1,865 5 10	5,267 0 10	133 12 11	979 11 11	..	
		22,370 9 11		8,487 12 8	708 10 0	708 10 0
Rate per pound		0 5 8		1 6 5·30		
Cost exclusive of freight—*Deduct* debit for freight.	..	3,000 0 0	..	900 0 0	..	..
Net expenditure less freight	..	19,370 9 11	..	7,587 12 8	..	708 10 0
Rate per pound	..	0 4 11	..	1 4 2·57	..	..

H. L. OGDEN, CAPTAIN,
Executive Commissariat Officer,
Port Blair.

ANDAMAN GOVERN

Schedule "A" showing amount charged to E. 4 (3) as per Executive Commissa
that head as per trading and Profit and Loss

Narrative.	Total amount charged to E. 4 (3) Butchery.	Plant and equipment.	Loose tools and durable articles.	Slaughter cattle imported.	Analysis of Slaughter cattle local purchases.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Amount drawn on contingent bills	29,026 14 4	..	57 0 0	3,800 0 0	16,497 8 0
2. *Add* value of priced indents for stores actually drawn for feeding of sheep less value of stores charged direct to E. 4 (3). The value of these stores are charged direct to E. 4 (4) Other stores.					
	29,026 14 4	..	57 0 0	3,800 0 0	16,497 8 0
3. *Add* freight charge adjusted against G. 6 Passage Money	4,010 0 0	..	..	3,000 0 0	..
	33,036 14 4	..	57 0 0	6,800 0 0	16,497 8 0

MENT BUTCHERY.

riat Officer's accounts corrected to show the charges that should be charged to account for the year ending 31st, March 1929.

expenditure.

Sheep.	Goats.	Attendants for imported cattle.	Miscellaneous stores.	Feed of Live Stock.	Transport cattle.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
..	..	..			
1,856 4 0	..	81 6 0	550 5 0	5,409 7 4	775 0 0
.	..	.	. . .		
		..	. .		
..	..	..	. .		
			. .		
1,856 4 0	..	81 6 0	550 5 0	5,409 7 4	775 0 0
900 0 0	..	110 0 0	..	..	—
2,756 4 0	..	191 6 0	550 5 0	5,409 7 4	775 0 0

H. L. OGDEN, CAPTAIN,
Executive Commissariat Officer,
Port Blair.

ANDAMAN GOVERN-

Assets and Capital Expenditure account

	Plant and Equipment.	Debit.	Credit.	Balance.
		Rs.	Rs.	Rs.
1	Opening balance at cost less depreciation . .	273	..	273
2	Purchases during the year as per Schedule "A"	..	..	..
3	Other re cipts (to be detailed) . . .	..	..	..
4	Depreciation at cost 10% of Rs.273 . .	..	27	246
5	Value of unserviceable plant written off . .	..	..	..
	Total . .	273	27	246

MENT BUTCHERY.

for the year ending 31st March 1929.

	Loose tools and other durable articles.	Debits.	Credits.	Balance.
		Rs.	Rs.	Rs
1	Opening balance at cost less depreciation	87	..	..
2	Purchases during the year as per Schedule "A"	..	..	..
3	Other receipts (to be detailed from Head Store Keeper) 9 butchers' suits, 15 dusters and 2 sheets cotton	57	..	144
4	Unserviceable articles written off	..	..	..
5	Depreciation leased on revaluation	..	..	..
	Total	144	..	144

H. L. OGDEN, CAPTAIN,
Executive Commissariat Office.
Port Blair

ANDAMAN GOVERN

Trading and profit and loss account

Beef.

	No. of cattle slaughtered.	Weight per animal.	Meat.	Value per pound.	Refuse meat.	No. of cattle slaughtered.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	
Opening stock	..	..	4 4 0	..	..	..
Number of animals slaughtered and outturn.	522	148—¼	77,264 4 0	..	1,217 6	311
Less dryage	..	..	572 14 0	..	..	..
			76,691 6 0			
Transfer for sale as Refuse meat	..	..	13,069 6 0	..	13,069 6	
Outturn saleable as meat at full price.	..	121—14¼	63,622 0 0		14,286 12	..
Quantity sold	..	..	63,171 13 0	..	..	..
Closing balance	..	..	240 8 0	..	..	..
Cost per pound including freight	..	..	..	0 5 8	..	..
Cost per pound excluding freight	..	..	..	0 4 11	..	..
Selling price per pound	..	..	..	0 7 0	..	..

Debits.	Expenditure of the year.	Add liabilities at the close of the year.	Add stock at the beginning of the year.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Charged to E. 4 (3).—Slaughter House.				
Purchases of animals:—				
Slaughter cattle—Calcutta	3,800 0 0	..	..	..
Slaughter cattle—local	17,272 8 0	1,534 0 0	4,407 8 0	27,013 8 0
Sheep—Calcutta	1,856 4 0	..	2,520 0 0	4,376 4 0
Goats—Calcutta and local	..	..	896 0 0	896 0 0
Attendants on imported animals	81 6 0	..	..	81 6 0
Feed of Live Stock as debited in Invoices and R. and D. Vouchers during the year Rs. 5,409-7-4 less feed Rs. 1,556-1-0. Actual cost of feed	3,853 6 4	..	..	3,853 6 4
Charged to E. 4 (4).—Other stores.				
Feed of Live Stock—Other stores consumed	550 5 0	..	..	550 5 0
Charged to G. 6—Passage Money	4,010 0 0	..	..	4,010 0 0
Total as per Schedule A	31,423 13 4	1,534 0 0	7,823 0 0	40,780 13 4
Transfer of cattle from Dairy Farm and Transport	1,289 0 0	..	..	1,289 0 0
Net value of young stock as *per contra*	605 4 0	..	..	605 4 0
Charged to G. 7—Subsistence money to convicts.—				
Butchers — Rs. 297 0 0				
Attendants — Rs. 1,080 0 0				
Coolies — Rs. 714 0 0				
Transport men for boat and carts — Rs. 264 0 0				
Petty officers and graziers — Rs. 544 0 0	2,899 0 0	..	..	2,899 0 0
Charged to F. 1.—Veterinary share of charges	357 0 0	..	..	357 0 0
Charged to E. 1.—Share of Exc. Comst. Officer	1,326 0 0	..	..	1,326 0 0
Charged to G. 1.—Sub-Executive	1,050 0	..	..	1,050

MENT BUTCHERY.

for the year ending 31st March 1929.

Mutton.					Goat.			
Weight per animal.	Meat.	Value per pound.	Refuse meat.	No. of cattle slaughtered.	Weight per animal.	Meat.	Value per pound.	Refuse meat.
	Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.
..	16 11 0	..	..	..	..	..	..	..
20—13¾	6,487 15 0	..	..	..	..	..	..	..
..	253 10 0	..	..	..	..	..	..	..
	6,234 5 0	..	..	..	..	..	..	..
..	232 6 0	..	232 6	..	..	..	..	..
19—4¾	6,001 15 0	..	..	..	..	..	..	..
..	6,006 7 0	..	..	..	..	..	..	..
..	0 8 0	..	..	..	..	..	..	..
..	..	1 6 5·30	..	..	..	..	..	..
..	..	1 4 2·57	..	..	..	..	..	..
..	..	1 4 0·00	..	..	..	..	..	..

Deductions.				Distribution of net expenditure to :—		
Liabilities at beginning of the year.	Closing stock at end of the year.	Total.	Net expenditure of the year.	Beef.	Mutton.	Goat.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
867 0 0	5,907 2 0	6,774 2 0	20,239 6 0	20,239 6 0	..	..
..	1,347 8 0	1,347 8 0	3,028 12 0	..	3,028 12 0	..
..	..	..	896 0 0	..	..	896 0 0
..	..	..	81 6 0	38 4 0	43 2 0	..
..	..	..	3,853 6 4	1,440 0 0	2,413 6 4	..
..	..	..	550 5 0	366 14 0	183 7 0	..
..	..	..	4,010 0 0	3,073 5 4	936 10 8	..
867 0 0	7,254 10 0	8,121 10 0	32,659 3 4	5,157 13 4	6,605 6 0	896 0 0
..	..	..	1,289 0 0	1,289 0 0	..	..
..	..	..	605 4 0	448 8 0	156 12 0	..
..	..	..	2,899 0 0	1,932 10 8	966 5 4	..
..	..	..	357 0 0	238 0 0	119 0 0	..
..	..	..	1,326 0 0	884 0 0	442 0 0	..
..	..	..	1,050 0 0	700 0 0	350 0 0	..

Debits.	Expenditure of the year.	Add liabilities at the close of the year.	Add stock at the beginning of the year.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Charged to E. 4 (4).—Other Stores.				
Hire of Transport	91 4 0	..	..	91 4 0
Other charges for which no debit appear in the Exec. Comst. Officer's account (clerical)	370 0 0	..	..	370 0 0
Rent of buildings	696 0 0	..	..	696 0 0
Interest on value of equipment @ 5%	20 0 0	..	..	20 0 0
Depreciation on plant and equipment	27 0 0	..	..	27 0 0
Depreciation of loose tools	..	..	..	..
Printing and stationery charges	40 0 0	..	..	40 0 0
Profit	..	..	..	..
Total	40,194 5 4	1,534 0 0	7,823 0 0	49,551 5 4

Credits.	Receipt of the year.	Deduct outstanding at commencement.	Net receipt of the year.
Receipt under:—			
Beef, mutton etc.,	37,115 14 3	1,196 3 2	35,919 11 1
Hides and skins	3,098 4 0	501 4 0	2,597 0 0
Offals	238 0 0	6 2 0	231 14 0
Sales and transfer of animals	1,086 2 0	48 15 0	1,037 3 0
Net value of young stock per contra	605 4 0	..	605 4 0
Loss for the year	..	..	..
Total	42,143 8 3	1,752 8 2	40,391 0 1

Analysis of Profit and Loss figures.

Profit on beef sales	
Loss on mutton sales	
Loss on sale of goats	
Net profit	

Deductions.				Distribution of net expenditure to:—		
Liabilities at beginning of the year.	Closing stock at end of year.	Total	Net expenditure of the year.	Beef.	Mutton.	Goat.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
..	..	..	91 4 0	60 13 4	30 6 8	..
..	..	..	370 0 0	246 10 8	123 5 4	..
..	..	..	696 0 0	464 0 0	232 0 0	..
..	..	..	20 0 0	15 0 0	5 0 0	..
..	..	..	27 0 0	18 0 0	9 0 0	..
..	..	..	..	..	..	..
..	..	..	40 0 0	26 10 8	13 5 4	..
..	..	..	*790 3 0*	*+1,398 13 0*	..	..
867 0 0	7,254 10 0	8,121 10 0	42,219 14 4	32,879 15 8	9,052 8 8	896 0 0

Add outstanding at close of the year.	Total sales of the year.	Distribution in the sale of the year.		
		Beef.	Mutton.	Goat.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,302 14 3	37,312 9 4	29,478 4 8	7,834 4 8	..
266 0 0	2,863 0 0	2,363 12 0	488 10 0	10 10 0
..	231 14 0	194 7 0	37 7 0	..
170 0 0	1,207 3 0	395 0 0	114 3 0	528 0 0
..	605 4 0	448 8 0	156 12 0	170 0 0
..	..	..	*—421 4 0*	*—187 6 0*
1,828 14 3	42,219 14 4	32,879 15 8	9,052 8 8	896 0 0

	Rs. a. p.
. . . . .	1,398 13 0
. . . . .	421 4 0
. . . . .	187 6 0
. . . . .	790 3 0

H. L. OGDEN, CAPTAIN,
Executive Commissariat Officer,
Port Blair.

PROFIT AND LOSS ACCOUNT OF DAIRY

Dr.

		Rs.	Rs.
Value of stock on hand at the beginning of the year		..	16,367
Value of Equipment		..	(a)3,381
Value of stock purchased	3 Bulls	900	
	14 Hissar cows	2,450	
			3,350
Value of equipment purchased and repairs		..	340
Cost of feed		..	5,992
Labour, attendants		1,224	
6 attendants for Hissar cows		77	
Milkers		924	
Coolies, etc.		2,772	
			4,997
Transport charges		..	1,336
Buildings, hire of stalls		..	2,100
Staff and Supervision—			
Clerical		340	
Sub-Executive		2,400	
Veterinary		439	
Superior		1,324	
			4,503
Interest on capital outlay at 5 per cent.		..	994
Value of bills written off		..	12
Value of milk purchased		..	4,254
Miscellaneous expenditure		..	3,343
Total		..	50,969

Executive Commissariat Office,
Port Blair,

The 30th July 1928.

NOTE.—The accounts could not be verified by the Accountant-General, Central Revenues, 1927-28.

(a) The opening balance differs from the previous year's closing balance owing to depreciat

FARM FOR THE YEAR 1927-28.

	Rs.	Cr. Rs.
Value of stock on hand at the end of the year	..	17,687
Value of equipment	3,721	
Deduct Depreciation	338	3,383
Realised by sale of :—		
Milk	9,965	
Butter	3,575	
Cream	1,021	
Hides and skins	119	
Animals	1,343	16,023
Miscellaneous receipts	..	1,901
Loss	..	11,975
Total	..	50,969

H. L. OGDEN, CAPTAIN,

Executive Commissariat Officer,
Port Blair.

for reasons stated in paragraph 2 (2) of Important Comments on page 547 of the Report for tion having not been charged in the Profit and Loss Account of the previous year.

ANDAMAN GOVERNMENT

Schedule "A" showing amount charged to E. 4 (2) Dairy Farm in Executive charged to that head as per the Trading and Profit and

Narrative.	Total amount charged to E. 4 (2). Dairy Farm.			Live stock.			Equipment.			Analysis of Loose tools and durable articles.			Analysis of Purchase of Dairy produce.		
	Rs.	a.	p.	Rs	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1. Total cash expenditure of the year drawn on contingent bills . .	15,480	1	1	6,050	0	0	239	11	0	70	6	0	16	5	0
2. Add value of priced indents for stores actually drawn for feed and keep less value of stores charged direct to E. 4. (2) the value of these stores are charged to E. 4 (4).—Other stores:	963	11	6	..			..			..			..		
3. Total direct charge to E. 4 (2).	16,443	12	7	6,050	0	0	239	11	0	70	6	0	16	5	0
							6,360	1	0						
4. Add freight charges adjusted under G. 6.—Passage Money . .	2,251	14	0	2,251	14	0	..			..			..		
5. Total direct charges debitable to Dairy . .	18,695	10	7	8,301	14	0	239	11	0	70	6	0	16	5	0

DAIRY FARM.

Commissariate Officer's account corrected to show the charges that should be Loss account for the year ending 31st March 1929.

expenditure.

Grain and fodder.	Ice.	Butter paper and other Dairy sundries.	Clothing of Dairy staff.	Other miscellaneous stores.	Wages of attendants.
Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
7,900 12 4	449 13 9	334 5 6	60 0 0	179 9 6	79 2 0
952 13 0	..	..	..	.. 1 6	..
8,853 9 10	449 13 9	331 5 6	60 0 0	290 7 6	79 2 0
		10,0 3 11 7			
	..	..	..	..	..
8,853 9 10	449 13 9	334 5 6	60 0 0	290 7 6	79 2 0

H. L. OGDEN, CAPTAIN,
Executive Commissariat Officer,
Port Blair.

ANDAMAN GOVERNMENT DAIRY FARM.

Herd, milk, cream and butter statistics for the year ending 31st March 1929.

	1928-29.		1927-28.	
	Cows.	Buffaloes.	Cows.	Buffaloes.
Herd and milk :—				
Strength of milk herd on 31st March 1929	37	37	43	41
Average cost per animal	158	150	158	150
Number of cows milked during the year	12,707	7,263	9,174	6,923
Total milk yield of the year	82,476 4	66,546	47,766	40,908
Average yield per animal per day	6·49	9·16	5·21	5·91
Stock of milk on 1st April 1928 . lbs.	..	..	..	..
Yield from Farm cows and buffaloes ,,	149,022 12			
Purchase during year ,,	68 0			
Other receipts for which no payment was made ,,	62 0			
Separated milk ,,	5,307 14			
Total ,,	154,460 10			
Issues for young stock 4968½ lbs. / Losses in handling 78 ,,	5,046 8			
Net available for sale lbs.	149,417 2			
Sales to :—				
Public (3 lbs. excess charged and recovered) ,,	84,973 4			
Hospital and institutions ,,	26,288 14			
Issues for seperation :—				
Cream . 8,976 0 / Butter . 19,150 0 ,,	38,126 0			
As per Survey Report ,,	..			
Closing stock ,,	29 0			
Total sales, disposals and closing stock ,,	149,417 2			
Average sale price of milk per lb. Rs.	0 2 0			

Cream.	lbs. ozs.
Opening stock	..
Outturn from 8,976 lbs.	786 0
Consumption of milk per pound of cream yield.	..
Total	786 0
Sales to public institutions and hospitals	785 8
As per Survey Report	0 8
Loss in handling	..
Closing stock	..
Total	786 0

Butter.	lbs. ozs.
Opening stock	11 12
Outturn from milk	1,877 6
Consumption of milk per lb. of butter yield.	..
Total	1,889 2
Sales to public institutions and hospitals	1,850 5
As per Survey Report	1 0
Loss in handling	29 5
Closing stock	8 9
Total	1,889 3

H. L. OGDEN, CAPTAIN,
Executive Commissariat Officer,
Port Blair.

ANDAMAN GOVERNMENT DAIRY FARM.

Assets and Capital expenditure account for the year ending 31st March 1929.

	Live Stock.	Equipment.	Remarks.
	Rs. a. p.	Rs. a. p.	
1. Opening balance	19,986 0 0	2,257 2 0	
Debits.			
2. Purchases during the year	8,301 14 7	239 11 0	
3. Value of appreciation in value of young stock	1,810 0 0	..	
4. Transfer from	..	..	
Total debits of the year	10,111 14 7	239 11 0	
Total opening balance and debits of the year	30,097 14 7	2,496 13 0	
Credits.			
5. Depreciation	..	..	
6. Destructions and 7. Deaths	2,875 0 0	..	
8. Other sales, 12 heads	475 0 0	..	
9. Transfer to :—			
Butchery, 12 head	449 0 0	..	
Transport, 4 heads	80 0 0	..	
Settlement, 6 heads	1,260 0 0	..	
Total credits	5,139 0 0	..	
Value of stock at close of the year	24,958 14 7	2,496 13 0	
Total Credit and Stock	30,097 14 7	2,496 13 0	
Loose tools and durable articles	..	..	
Opening balance as per last account	..	..	569 1 7
Add purchases during the year	..	..	70 6 0
			639 7 7
Deduct valuation of loose tools and durable articles on 31st March 1929	..	..	589 7 7
Difference to trading account	..	..	50 0 0

H. L. OGDEN, CAPTAIN,
Executive Commissariat Officer,

ANDAMAN GOVERN

Trading and Profit Loss Account

Debits.	Total Expenditure.	Add liabilities at close of year.	Add stock at beginning of year.	Total.	Deductions. Liabilities at beginning of year.	Stock at close of year.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. CHARGED TO E. 4. (2) DAIRY, *vide* SCHEDULE "A".							
Purchase of:—							
Dairy produce	16 5 0	..	..	16 5 0	7 13 0	..	7 13 0
Grain and fodder	8,853 9 10	..	..	8,853 9 10	..	..	..
Ice	449 13 9	..	..	449 13 9	..	..	..
Butter paper and other Dairy sundries	334 5 6	..	..	334 5 6	..	..	..
Other stores, etc.	290 7 6	..	..	290 7 6	..	..	..
Clothing of menials	60 0 0	..	..	60 0 0	..	..	..
Wages of attendants	79 2 0	..	..	79 2 0	..	..	..
TOTAL	10,083 11 7	..	..	10,083 11 7	7 13 0	..	7 13 0
2. CHARGED TO G. 7.—SUBSISTENCE MONEY PAYABLE TO CONVICTS.							
Attendants 2 @ Rs. 15 and 6 @ Rs. 12 each	1,224 0 0	102 0 0	..	1,326 0 0	102 0 0	..	102 0 0
Milkers, 7 @ Rs. 11 each	924 0 0	77 0 0	..	1,001 0 0	77 0 0	..	77 0 0
Coolies, 21 @ Rs. 11 each	2,772 0 0	231 0 0	..	3,003 0 0	231 0 0	..	231 0 0
3. CHARGED TO G. 1.—JAILOR.							
Pay of manager	2,400 0 0	..	..	2,400 0 0	..	..	..
4. CHARGED TO F. 1.—VETERINARY ESTABLISHMENT.							
Share of Veterinary Charges	445 8 0	..	..	445 8 0	..	..	..
5. CHARGED TO F. 1.							
Share of E. C. O.'s Pay	1,326 0 0	..	..	1,326 0 0	..	..	..
6. CHARGED TO E. 3.—OTHER CHARGES.							
Share of contingent charges	9 13 0	..	..	9 13 0	..	..	..
7. CHARGES TO E. 4. (4).—OTHER CHARGES.							
Transport charges 5-carts for 3 hrs. @ 3-12-0 per diem-1,368-12-0+20-4-0	1,389 0 0	..	..	1,389 0 0	..	..	..
8. OTHER CHARGES FOR WHICH NO DEBIT APPEAR IN E. C. O.'S BOOKS AND OVERHEADS.							
Rent of building @ Rs. 175 p.m.	2,100 0 0	..	..	2,100 0 0	..	..	..
Interest on capital	1,398 9 3	..	..	1,398 9 3	..	..	..
Leave and pension charges	600 0 0	..	..	600 0 0	..	..	..
Printing and stationery	40 0 0	..	..	40 0 0	..	..	..
Share of clerical establishment	370 0 0	..	..	370 0 0	..	..	..
Depreciation on cattle	..	..	..	..	..	..	..
Value of animals died	2,875 0 0	..	..	2,875 0 0	..	..	..
Depreciation on equipment	..	..	..	..	..	..	..
Depreciation, loose tools, etc.	50 0 0	..	..	50 0 0	..	..	..
GRAND TOTAL	28,007 9 10	410 0 0	..	28,417 9 10	417 13 0	..	417 13 0

MENT DAIRY.

for the year ending 31st March 1929.

Net Expenditure during year.	Credits.	Amount realised during year.	Deduct amount owing at beginning of year.	Net receipt of year.	Net amount owing at end of year.	Total sale of year.
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	SALE OF DAIRY PRODUCE.					
	1 Milk . . .	13,907 0 2	1,185 10 9	12,721 5 5	1,179 1 0	13,900 6 5
8 8 0	2. Butter . .	3,700 10 0	285 5 0	3,415 5 0	275 5 0	3,690 10 0
8,853 9 10	3. Cream . .	982 8 0	88 15 9	893 8 3	88 6 0	981 14 3
449 13 9	4. Separated milk .	639 5 3	49 3 0	590 2 3	2 12 0	592 14 3
334 5 6	5. Sealing of bottles charges . .	39 14 0	3 14 0	36 0 0	5 0 0	41 0 0
290 7 6	6. Sale of hides and skins . . .	67 0 0	..	67 0 0	11 0 0	78 0 0
60 0 0	7. Sale of :—					
79 2 0	Condemned animals	475 0 0	..	475 0 0	..	475 0 0
10,075 14 7	Condemned and unserviceable stores sold at full value .	18 14 9	1 7 0	17 7 9	..	17 7 9
1,224 0 0	8. Transfer of cattle by sale to other branches . .	1,789 0 0	..	1,789 0 0	..	1,789 0 0
924 0 0	9. Appreciation in value of Live Stock	1,810 0 0	..	1,810 0 0	..	1,810 0 0
2,772 0 0	10. By Loss . .	..	..	..	..	4,623 8 2
2,400 0 0						
445 8 0						
1,326 0 0						
9 13 0						
1,389 0 0						
2,100 0 0						
1,398 9 3						
600 0 0						
40 0 0						
370 0 0						
2 875 0 0						
..						
50 0 0						
27,999 12 10		23,429 4 2	1,614 7 6	21,814 12 8	1,561 8 0	27,999 12 10

H. L. OGDEN, CAPTAIN.

FOREST DEPART-

Analysed Trading and Profit and Loss Account relating to Martin

Charges.

	Logs.	Squares.	Scantlings.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
To Opening balance .	3,525 0 0	75,759 0 0	1,65,557 0 0	2,44,841 0 0
To Shipments . .	44,603 9 2	1,34,192 15 9	2,87,758 7 0	4,66,554 15 11
To Freight . .	29,313 10 9	39,177 6 4	50,622 15 5	1,19,114 0 6
Total C. I. F. Calcutta	73,917 3 11	1,73,370 6 1	3,38,381 6 5	5,85,669 0 5
To Martins' Expenses—				
Loading charges .	3,790 5 4	5,065 12 5	17,819 5 0	26,675 6 9
Night work . .	6,163 0 0	8,239 0 0	..	14,402 0 0
Other charges, common to all . .	9,168 4 6	12,253 7 8	15,832 7 4	37,254 3 6
Other charges to scantlings only .	..	..	5,617 0 0	5,617 0 0
	19,121 9 10	25,558 4 1	39,268 12 4	83,948 10 3
Other standing charges . . .	1,458 0 0	1,948 0 0	2,516 0 0	5,922 0 0
Grand Total .	98,021 13 9	2,76,635 10 2	5,45,723 2 9	9,20,380 10 8

Examined and found correct

CAMP PORT BLAIR,

30th March 1929.

MENT, ANDAMANS.

and Co.'s Calcutta Agency for the year ending 31st March 1928.

	Receipts from			
	Logs.	Squares.	Scantlings.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
By Sales :—				
By net sale proceeds . .	77,949 4 11	2,41,264 14 6	3,53,827 8 7	6,73,041 12 0
By closing stock .	9,355 11 0	83,637 8 0	98,370 11 0	1,91,363 14 0
By profit — .	..	—48,266 12 4	..	..
By Loss + . .	10,716 13 10	..	93,524 15 2	55,975 0 8
Percentage of Profit or loss to turnover . .	13·6 (Loss).	20 (Profit).	26·4 (Loss).	8·3 (Loss).
Grand Total . .	98,021 13 9	2,76,635 10 2	5,45,723 2 9	9,20,380 10 8

subject to my report of even date.

CLARENCE F. GEORGE,
F. S. A. A.
Assistant Director of Commercial Audit
Madras.

S. C. GUPTA.

Examiner, Outside Audit, Calcutta

FOREST DEPART·

Summarised Trading and Profit and Loss Account of Messrs. Martin

Charges.

	Logs.	Squares.	Scantlings.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
To opening balance .	9,355 11 0	83,637 8 0	98,370 11 0	1,91,363 14 0
To timber received from Dehra Dun . .	..	..	7,094 14 3	7,094 14 3
To Outturn from sqrs. and logs sawn .	..	..	3,325 7 9	3,325 7 9
	9,355 11 0	83,637 8 0	1,08,791 1 0	2,01,784 4 0
To shipments during the year . .	81,815 4 2	1,48,947 7 10	2,43,075 8 3	4,73,838 4 3
To freight charges .	49,815 9 0	41,227 14 0	31,070 1 0	1,22,113 8 0
Total C. I. F. Calcutta .	1,31,630 13 2	1,90,175 5 10	2,74,145 9 3	5,95,951 12 3
To Martins' expenses.—				
Landing charges and expenses— Landing charges .	1,648 15 2	6,225 14 4	6,301 14 3	14,176 11 9
Night work on logs and squares .	5,027 12 0	1,955 4 0	..	6,983 0 0
Other charges common to all .	6,049 7 2	4,774 8 9	4,810 2 10	15,634 2 9
Depot expenses— Charges common to all . . .	2,167 3 6	12,357 4 4	7,321 12 11	21,846 4 9
Other charges to Scantlings only .	..	..	2,080 12 0	2,080 12 0
	14,893 5 10	25,312 15 5	20,514 10 0	60,720 15 3
To Expenses due to Tidal bore . .	2,160 13 6	3,644 14 9	..	5,805 12 3
To other standing charges :—				
Interest on capital, Calcutta Yard .	1,066 10 7	841 13 11	848 2 6	2,756 11 0
Depreciation on Calcutta Yard . .	1,002 8 0	791 3 9	797 2 6	2,590 14 3
	2,069 2 7	1,633 1 8	1,645 5 0	5,347 9 3
Grand Total .	1,60,109 14 1	3,04,403 13 8	4,05,096 9 3	8,69,610 5 0

NOTES.—1. The account was test checked by an Assistant Director of Commercial Audit. audited by the Assistant director of Commercial-Audit at Andamans and the rest audited by this account and Messrs. Martin & Co.'s books are under correspondence between him and the all the points raised by him are settled.

2. The account has been prepared in a new form which has been approved by the Finance

MENT, ANDAMANS.

and Co.'s Calcutta Agency for the year ending 31st March 1929.

	Receipts from the sale of			
	Logs.	Squares.	Scantlings.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
By Sales :—				
Net sale proceeds .	2,06,207 3 6	2,79,409 12 3	2,91,383 12 6	7,77,000 12 3
By closing stock .	4,744 15 0	57,055 10 0	31,035 6 0	92,835 15 0
By cost of timber received from Dehra Dun less sawing charges. (*Vide* entry per *contra*) .	235 13 0	1,120 0 0	..	1,355 13 0
By profit (*Minus*) .	—51,078 1 5	—33,181 8 7	..	—1,582 3 3
By Loss (*Plus*) .	..	..	82,677 6 9	
By Net Profit (*Minus*)	..	..	..	
By Percentage to turnover . . .	23·52% (Profit).	10·86% (Profit).	26·8% (Loss).	0·19% (Profit).
Grand Total .	1,60,109 14 1	3,04,403 13 8	4,05,096 9 3	8,69,610 5 0

At present the account is audited by two agencies, the cost and freight accounts being locally
the Examiner, Outside Audit, Calcutta. Certain discrepancies noticed by the latter between
Chief Forest Officer. Audit certificate will be furnished by the Examiner, Outside Audit, when

Department.

IMPORTANT COMMENTS.

Pro forma and Subsidiary Accounts—S.S. "Maharaja" and "Ahmedi" and the Commissariat Department.

In paragraph 2(3) of the Report on Appropriation Accounts for 1927-28, it was stated that an officer of the Commercial Audit Department had been deputed to Port Blair to investigate the existing accounting systems in the Forest and other Commercial Departments. That officer has since completed his examination and has submitted his proposals for revising the forms of accounts of the local offices and of the *pro forma* accounts. His reports are under the consideration of the Government of India. The Auditor General has also recommended to the Government of India that the Commercial Audit Department should undertake the local audit of the accounts of these Commercial Departments, including the Forest Department. When this local audit is arranged for, it will be possible to append to the appropriation account the audited *Pro forma* Accounts of the Commercial Departments. The unaudited *pro forma* accounts of the Bakery, Slaughter House and Dairy Farm for 1928-29 prepared on the lines suggested by the officer of the Commercial Audit Department are appended to the Appropriation Account.

An officer of the Commercial Audit Department was again deputed to Port Blair to test check the accounts for 1928-29 of the Chief Forest Officer in the Andaman and to furnish an audit certificate in respect of the timber Agency held by Messrs. Martin and Company. His report has been submitted for the orders of the Government of India by the Director of Commercial Audit.

Irregularity involving unnecessary expenditure to Government.

2. Early in 1926 a leave vacancy occurred in the Government Dockyard at Port Blair. At the request of the Engineer and Harbour Master, Port Blair, the Principal Engineer and Ship Surveyor to the Government of Bengal advertised the vacancy as a permanent one as the former had omitted to mention that it was a leave vacancy. The latter then appointed a man on 3 month's probation, and after the incumbent's arrival at Port Blair, the Engineer and Harbour Master issued a formal order stating that he had been appointed in an officiating vacancy. During the period of probation his work was reported to be " far from satisfactory ", but when he was subsequently discharged on the return from leave of the permanent incumbent, the Engineer and Harbour Master gave him a certificate that his work had been satisfactory.

On return to India, the man claimed compensation for the loss of his appointment, on the ground that he had not been informed that his appointment was temporary. The local Administration sanction a compensation of Rs. 400 after consulting the Solicitor to the Government of India. The causes which impelled the local Administration to do so were (1) the inaccurate advertisement and (2) the unwarrantable certificate granted in this case.

The Officer responsible for the grant of the certificate having since reverted to his post under the Director, Royal Indian Marine, the local Administration did not consider it worth while to call upon him for an explanation.

The Government of India, while confirming the grant of compensation, observed that in future closer attention should be paid to details when posts are advertised.

GRANT No. 79.—RAJPUTANA.

SUMMARY by Accounts of the Sum Expended. in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Salaries and other Expenses of the RAJPUTANA ADMINISTRATION.

Accounts.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Police	*Non-voted*	*43,500*	*41,294*	*—2,206*	*+4,860*	*—7,066*
	Voted .	3,45,000	3,46,164	+1,164	—5,840	+7,004
Account II.—Political	*Gross* .	*7,01,760*	*6,70,328*	*—31,432*	*—3,909*	*—27,532*
	Deductions	*—700*	*—1,809*	*—1,109*	*—1,330*	*+221*
	Net .	*7,01,060*	*6,68,519*	*—32,541*	*—5,230*	*—27,311*

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT I.—POLICE.

C.-5.—Voted.—The actual expenditure amounted to Rs. 16.322 against the provision of Rs. 12,400. The excess was on account of book debits for free leave passes issued which should presumably have been anticipated by the local Administration.

ACCOUNT II.—POLITICAL.

Sub-head B.-5.—The actual expenditure amounted to Rs. 7,968 against the original provision of Rs. 16,900. The saving was due mainly to the adjustment of (*i*) clothing and band allowances under "B. 3." and (*ii*) the expenditure on maintenance of pipe band under "B-4". The provision for both the items (Rs. 7,000) was made under this sub-head in the original estimates as the correct classification was not known till September 1928. A saving of Rs. 1,640 also occurred on account of kit money paid to lesser number of recruits.

Sub-head B.-6.—The actual expenditure amounted to Rs. 3,636 against sanctioned appropriation of Rs. 1,160. The excess was due to adjustment of arrears of passage contributions in respect of certain officers lent by the Military Department. The reappropriation of Rs. 4,840 sanctioned by the local Administration to meet the extra expenditure proved excessive to the extent of Rs. 2,364 and it was due to the fact that it transpired after the close of the year that two of the officers on whose account provision was made were not eligible for passage concessions.

Accounts.			Final Grants or Appropriation.	Actual Expenditure.	Excess + Saving —	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1			2	3	4	5	6
			Rs.	Rs.	Rs.	Rs.	Rs.
Account III.—Other Expenditure Heads		*Non-voted*	*48,800*	*48,944*	*+144*	*+370*	*—226*
		Voted .	2,05,000	1,84,385	—20,615	+310	—20,925
Totals.	*Non-voted*	*Gross* .	*7,94,060*	*7,60,566*	*—33,494*	*+1,330*	*—34,824*
		Deductions	*—700*	*—1,809*	*—1,109*	*—1,330*	*+221*
		Net .	*7,93,360*	*7,58,757*	*—34,603*	..	*—34,603*
	Voted .		5,50,000	5,30,549	—19,451	—5,530	—13,921

IMPORTANT VARIATION UNDER INDIVIDUAL ACCOUNTS—*contd.*

ACCOUNT III.—OTHER EXPENDITURE HEADS.

Sub-head B.-1 (2).—The saving of Rs. 3,058 in the provision of Rs. 5,000 was due to the fact that reliable informers were not forthcoming for the detection of opium smuggling cases and hence smaller expenditure was incurred.

Sub-head C.—No expenditure was incurred against the provision of Rs. 1,600 as anticipation that documents on account of sales of certain buildings would be registered did not materialise and there was no occasion to order the supply of non-judicial stamps for which the provision was made.

Sub-heads H.-1 and H. 2.—The provision of Rs. 3,000 under H. 1 and Rs. 300 under H. 2 remained unutilised as there was no occasion during the year to entertain the temporary establishment in the absence of any epidemic disease.

ACCOUNT I.—POLICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A—Superintendence					
A. 1.—Pay of Officers: Rs. O. *30,600* (a) S. *—4,800*	*25,800*	*25,800*	..	..	..
A. 2.—Police Force .	..	1,518	+1,518	+1,570	—52

It was decided that with effect from 1928-29 the charges for the staff of the Inspector General of Railway Police and Police Assistant to the Agent to the Governor General in Rajputana should be adjusted under the minor-heads "Superintendence," "District Executive Force" and "Criminal Investigation Department" as the case may be, instead of under the single minor head "District Executive Force" subordinate to the Major head "26—Police" as in the past. The charges relating to these sub-heads were, however, provided in the original estimates under "B.—District Executive Force—B. 2, B. 3, B. 4 and B. 5" as it was not found practicable by the local Administration to furnish in time the details of the charges falling under the three minor heads "Superintendence", "District Executive Force" and "Criminal Investigation Department" to admit of their being provided for correctly in the original estimates. In the course of the year later on the sanction of the Government of India in the Finance Department was obtained to the opening of new sub-heads at the instance of the local Administration.

A. 3.—Office Establishment . .	..	15,370	+15,370	+15,600	—230
	See A. 2.				
A. 4.—Allowances, Honoraria, etc.: *Non-voted*	*2,700*	*3,099*	*+399*	*+400*	*—1*

The expenditure includes Rs. 400 for uniform and charger of the Inspector-General of Police.

Voted .	..	2,641	+2,641	+2,830	—189
	See A. 2.				

(a) Sanctioned on 20th March 1929.

ACCOUNT I.—POLICE—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Superintendence—*concld.*					
A. 5.—Supplies and Services .	..	10,266	+10,266	+8,950	+1,316

The excess was due to certain book debits aggregating Rs. 6,443 having been adjusted after the close of the year. The debits were raised by the Railway Company in connection with the patrolling of the Railway line during the passage of special trains of high officials by night. The local Administration states that it did not receive timely information from the Accounts Office about the debits to enable it to provide necessary funds in time. It is for consideration whether the local Administration should not have anticipated the debits. (*See* also A. 2).

A. 6.—Grants-in-aid, Contributions, etc.. . . .	*600*	*2,113*	*+1,513*	*+2,700*	*—1,187.*

Owing mainly to adjustment of arrears of passage contributions in respect of officers borrowed from the United Provinces Government, which was not originally anticipated

B.—District Executive Force—					
District Police :					
B. 2.—Police Force . .	35,800	7,825	—27,975	—27,760	—215

Due to change in classification. *See* A. 2.

B. 3.—Office Establishment .	20,300	..	—20,300	—20,300	..

Due to change in classification. *See* A. 2.

B. 4.—Allowances, Honoraria, etc.	9,400	1,644	—7,756	—7,240	—516

Due to change in classification. *See* A. 2.

B. 5.—Supplies and Services and Contingencies . .	12,700	1,021	—11,679	—11,530	—149

Due to change in classification. *See* A. 2.

C.—Railway Police :					
C. 1.—Pay of Officers :					
Non-voted Rs. O. *17,900* (a) S. *—6,900*	*11,000*	*6,650*	*—4,350*	...	*—4,350*

It was not found possible to obtain the services of an Indian Police Service officer to fill the post and the local arrangement made resulted in the saving (*vide* C. 1. Voted).

Voted .	8,000	11,205	+3,205	+2,320	+885

A voted officer was appointed as Superintendent of Railway Police (*See* C. 1.—*Non-voted*). The remaining excess was due to adjustment in the Account Office of the leave salary of an officer towards the close of the year when it was too late to arrange for additional funds.

C. 2.—Police Force . .	1,66,800	1,58,981	—7,819	—6,760	—1,959
C. 3.—Office Establishment .	11,800	11,935	+135	+130	+5

(a) Sanctioned on 20th March 1929.

ACCOUNT I.—POLICE—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Railway Police—*concld.*					
C. 4.—Travelling Allowance :					
Non-voted	*1,600*	*726*	*—874*	*—500*	*—374*
It is the result of the appointment of a voted officer as Superintendent of Railway Police.					
Voted .	16,800	17,860	+1,060	+810	+250
See C. 4.—*Non-voted.* The remaining excess was not foreseen by the Departmental officer as the allowance of an officer was originally incorrectly accounted for by him as Non-voted.					
C. 5.—Other Allowances, Honoraria, etc. :					
Non-voted	*1,200*	*600*	*—600*	..	*—600*
No expenditure was incurred on medical treatment of British Officers for which Rs. 200 were provided. There was also a saving of Rs. 400 in connection with the provision for uniform, horse and saddlery for the Superintendent of Police.					
Voted .	12,400	16,322	+3,922	+1,000	+2,922
The local Administration explains that the excess was due to adjustment of book-debits in the Audit office on account of cost of free leave passes and to grant of free leave passes to larger number of men than originally provided for. The debits appeared after the close of the year but the local Administration should presumably have anticipated larger expenditure as a larger number of free passes were issued.					
C. 6.—Supplies and services .	8,800	6,402	—2,398	—1,440	—958
Smaller expenditure was incurred on medical stores for the combined Police Hospital. The remaining saving is due to certain book debits not received during the year. *See* Notes.					
C. 7.—Contingencies . .	9,100	8,528	—572	—880	+308
Includes an adjustment of Rs. 352 made in the accounts for March 1929 (final) on account of fee for chemical analysis debited by the United Provinces Government resulting in an excess of Rs. 308.					
C 8.—Grants-in-aid, Contributions, etc. . . .	*600*	*2,306*	*+1,706*	*+2,260*	*—554*
Owing mainly to adjustment of the arrears of passage contributions claimed by the United Provinces Government in respect of officers borrowed from that Government.					
C. 9.—Amount paid to R. M. Railway as share of rent of Railway Quarters .	32,700	37,298	+4,598	—490	+5,088
Due mainly to the adjustment after the close of the year of Rs. 4,157 on account of rent of Railway Quarters, the debit for the charge having been raised in the R. M. Railway Exchange accounts for March 1929. The local Administration explains that debits should have been anticipated and funds provided in time. Arrangements are it is understood, now being made to ensure that provision is made for all liabilities, which can be foreseen.					

ACCOUNT I.—POLICE—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Criminal Intelligence Department:					
D. 1.—Police Force . .	..	26,097	+26,097	+26,190	—93
	See A. 2.				
D. 2.—Office Establishment .	..	4,111	+4,111	+4,300	—189
	See A. 2.				
D. 3.—Allowances, Honoraria, etc.	..	3,393	+3,393	+3,190	+203
	See A. 2.				
D 4.—Supplies and Services and Contingencies .	..	3,347	+3,347	+3,670	—323
	See A. 2.				
E.—Miscellaneous—Grant-in-aid .	400	400	..	..	..
Totals { *Non-voted*	*43,500*	*41,294*	*—2,206*	*+4,860*	*—7,066*
Totals { Voted .	3,45,000	3,46,164	+1,164	—5,840	+7,004

ACCOUNT II.—POLITICAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Political Agents :					
A. 1.—Pay of Officers :					
O 2,65,500 (a) S. — 51,480	*2,14,020*	*2,10,460*	*—3,560*	*+1,000*	*—4,560*
A. 2.—Pay of Establishments :					
O. 1,47,100 (b) S. 6,810	*1,53,910*	*1,53,297*	*—613*	*—670*	*+57*
A 3.—Allowances, Honoraria, etc.					
O. 61,500 (b) S 6,320	*67,820*	*62,930*	*—4,890*	*+2,960*	*—7,850*

Smaller expenditure was incurred on travelling and cost of passages.

	Rs.
(a) Sanctioned on 26th February 1929	—38,540
,, ,, 20th March 1929	—12,940
	—51,480
(b) ,, ,, 25th February 1929	

ACCOUNT II.—POLITICAL—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification, by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Political Agent—*concld.*					
A. 4.—Supplies and Services : O. Rs. 11,700 (a) S. 17,010	28,710	21,469	—7,241	—100	—7,141
The saving was partly due to lower expenditure than the amount provided (at the instance of the Bombay, Baroda and Central India Railway) for interest and rent charges on the capital spent by the Railway Company on the construction of a shed and siding for the Royal Saloons; and partly to the debit of Rs. 3,600 for repairs carried out to the Agent to the Governor General's Saloon which was not raised by the Company in 1928-29.					
A. 5.—Contingencies . .	56,300	52,557	—3,743	—1,920	—1,823
The saving was due to general economy.					
A. 6.—Deduct charges recovered from other Governments, Departments, etc. . .	—700	—1,809	—1,109	—1,330	+221
Recoveries were more than anticipated.					
B.—Miscellaneous :					
Mina Corps.					
B. 1.—Pay of Officers . .	45,400	45,698	+298	—1,000	+1,298
Owing to adjustment of leave salary of an officer from 6th March to 16th April 1929 which was drawn in advance.					
B. 2.—Pay of Establishments .	58,900	59,643	+743	+960	—217
The special pay of establishment originally provided for under B. 3. was adjusted under this head to which it correctly related.					
B. 3.—Allowances, Honoraria, etc.	43,200	38,714	—4,486	—6,860	+2,374
The expenditure on clothing and band allowances, for which provision (Rs. 5,000) existed under B. 5, was correctly adjusted under this sub-head. No arrangement for additional funds was made by the local Administration although the necessity for the extra provision was brought to its notice in September 1928 (*See* B. 5). The local Administration explains that under a misapprehension no funds were arranged for by the local officer and hence the sum of Rs. 2,374 remained uncovered.					
B. 4.—Supplies and Services : O. 8,200 (a) S. 7,240	15,440	13,956	—1,484	.	—1,484
Expenditure on targets was postponed and smaller expenditure was incurred on band accessories etc. (*See* B. 5.)					

(a) Sanctioned on 25th February 1929.

ACCOUNT II.—POLITICAL—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Miscellaneous—Mina corps—concld :					
B. 5.—Contingencies . .	*16,900*	*7,968*	*—8,932*	*—3,110*	*—5,822*

Due mainly to the adjustment of clothing and band allowances under "B. 3" and expenditure on maintenance of pipe band under "B. 4". The provision for both the items (Rs. 7,000) was made under this sub-head in the original estimates, as the correct classification was not known till September 1928. A saving of Rs. 1,640 also occurred on account of kit money paid to lesser number of recruits.

B. 6.—Grants-in-aid, Contributions, etc. :					
O. .. (*a*) *S.* *1,160*	*1,160*	*3,636*	*+2,476*	*+4,840*	*—2,364*

Owing mainly to adjustment of arrears of passage contributions in respect of certain officers lent by the Military Department. The remaining saving was due to the fact that it transpired after the close of the year, that two of the officers on whose account provision was made were not eligible for passage concessions.

Totals — *Gross* .	*7,01,760*	*6,70,328*	*—31,432*	*—3,900*	*—27,532*
Totals — *Deductions*	*—700*	*—1,809*	*—1,109*	*—1,330*	*+221*
Totals — *Net* .	*7,01,060*	*6,68,519*	*—32,541*	*—5,230*	*—27,311*

(*a*) Sanctioned on 25th February 1929.

ACCOUNT III.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Grant of Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2		4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs
A.—Land Revenue :					
A. 1.—Pay of Establishments .	5,400	4,260	—1,140	—440	—700
The provision for leave salary (Rs. 1,200) was not utilised.					
A. 2.—Other Charges . . .	1,300	1,013	—287	—70	—217
Saving mainly occurred under travelling allowance.					
B.—Excise :					
B. 1.—District Executive Establishment :					
B. 1 (1).—Pay of Establishments . . .	36,000	32,695	—3,305	—2,770	—535
Budget provision was made for full sanctioned strength. The saving was due to vacancies among the opium contraband establishment which could not be foreseen.					
B. 1 (2).—Secret Expenses .	5,000	1,942	—3,058	—2,500	—558
As reliable informers were not forthcoming for the detection of opium smuggling cases, smaller expenditure was incurred under this head.					

ACCOUNT III.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
B.—Excise—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.
B. 1—District Executive Establishment—*contd.*					
B. 1 (3).—Other Charges .	32,400	25,808	—6,592	—4,720	—1,872

Due mainly to (1) non-payment of grain compensation allowance (Rs. 650) as prices of food grains were favourable during the year, (2) smaller expenditure on travelling allowance and house rent (Rs. 2,450) and (3) savings under "rewards" (Rs. 3,400) due to falling off in work.

C.—Stamps	1,600	..	—1,600	—1,050	—550

Anticipation that documents on account of sales of certain buildings would be registered did not materialise. Consequently there was no occasion to order the supply of non-judicial stamps for which provision was made in the budget.

D.—Administration of Justice					
D. 1.—Pay of Officers . .	7,300	7,383	+83	+790	—707
D. 2.—Pay of Establishments .	1,800	1,681	—119	—60	—59
D. 3.—Other Charges . .	10,300	9,867	—433	+850	—1,283
E.—Ecclesiastical					
E. 2.—Pay of Establishments .	*400*	*384*	*—16*	..	*—16*
E. 4.—Other Charges . .	*1,400*	*1,380*	*—20*	*+190*	*—210*
F.—Education:					
F. 1.—University:					
F. 1 (1).—Pay of Furlough Reserve Officers .	2,400	2,400	..	..	..
F. 1 (2).—Grants to Non-Government Arts Colleges . . .	53,400	53,418	+18	+20	—2
F. 2.—Grants-in-aid to Non-Government Secondary and Primary Schools .	30,500	30,499	—1	+9,230	—9,231

The original provision was increased by Rs. 9,230 by orders of reappropriation on the 16th March 1929 to meet the cost of a building grant of (Rs. 8,580) to the European Railway School at Gangapur and the cost of electric fans (Rs. 650) in the Abu Road High School sanctioned by the Government of India in June 1928. No expenditure on these items was incurred owing to non-receipt by the Railway Company of their Home Board's approval for these works.

F. 3.—Scholarships . .	1,200	624	—576	—430	—146

The provision for Rs. 400 made for the grant of scholarships to a female student for training at the Delhi Medical College was not utilised.

ACCOUNT III.—OTHER EXPENDITURE HEADS—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted. + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Education—*contd.*					
F. 4.—Miscellaneous—Amount paid to the Board of High Schools and Intermediate Education, Rajputana	..	734	+734	+2,500	—1,766
Represents amount incurred on account of travelling allowances, etc. of the members of the Board. The provision made for anticipated expenditure proved to be high.					
G.—Medical:					
G. 1.—Pay of Establishments .	8,600	6,506	—2,094	—810	—1,284
Due to smaller expenditure on leave salary and temporary vacancy in the post of a Sub-Assistant Surgeon.					
G. 2.—Other Charges . .	700	692	—8	+260	—268
The re-appropriation of Rs. 260 was intended to meet anticipated increased expenditure on travelling allowance in connection with the transfer of Sub-Assistant Surgeons which was not effected in one case and the travelling allowance bill could not be paid before the close of the year in the other case.					
H.—Public Health:					
H. 1.—Pay of Establishments.	3,000	..	—3,000	—1,500	—1,500
There was no occasion during the year to entertain the temporary establishment in the absence of any epidemic disease.					
H. 2.—Other Charges . .	300 *See* H. 1.	..	—300	—300	..
H. 3.—Grants-in-aid, Contributions, etc.	..	600	+600	+600	..
A grant-in-aid was paid to the Abu Municipality for *anti*-malarial campaign not provided for in the original estimates.					
I.—Miscellaneous:					
I. 1.—Pay of Establishments .	1,200	1,249	+49	+60	—11
I. 2.—Other Charges: *Non-voted*	*47,000*	*47,180*	*+180*	*+180*	..
The travelling expenses for the Secretary, Indian Soldiers' Board, Rajputana, was not provided for in the original estimates.					
Voted .	2,600	3,014	+414	+650	—236
Extra expenditure was incurred on the development of the Abu Forests.					
Totals *Non-voted*	*48,800*	*48,944*	*+144*	*+370*	*—226*
Totals Voted .	2,05,000	1,84,385	—20,615	+310	—20,925

NOTES.

Account I—Police.—Sub-head C. 6.—The Police Hospital at Ajmer serves both the Ajmer-Merwara and the Government Railway Police. The Staff sanctioned for the Hospital is borne on the establishment of the Ajmer-Merwara Police and their pay and allowances are paid entirely from the Ajmer-Merwara Police Budget. The expenditure on medical stores and other hospital charges of a contingent character are, however, shared by the Ajmer-Merwara Police and the Government Railway Police in the proportion of 70 and 30 per cent. respectively.

IMPORTANT COMMENTS.

Administration of Grants.

The following excesses which occurred in this grant indicate the need for a more effective control over expenditure.

	Grant or Appropriation.	Modified Grant or Appropriation.	Actual Expenditure.
	Rs.	Rs.	Rs.
Account I—Police.			
(i) Sub-head A. 5 . . .	..	8,950	10,266
(ii) Sub-head C. 9 . . .	32,700	32,210	37,298
Account II—Political.			
(iii) Sub-head B. 3 . . .	43,200	36,340	38,714

In respect of items (i) and (ii) the local Administration explains that the excesses were due to adjustment of book-debits adjusted by the Account Office after the close of the year. The local Administration should have anticipated the liabilities in the case of (i), as it admits it should have in the case of (ii), and arranged for funds in time.

As regards item (iii) the necessity for extra provision was brought to the notice of the local Administration in September 1928. The local Administration explains that under a misapprehension no funds were arranged for by the local officer and hence the sum of Rs. 2,374 remained uncovered.

GRANT No. 80.—CENTRAL INDIA.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray Salaries, and other Expenses of the CENTRAL INDIA ADMINISTRATION.

Accounts.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue . .	*Non-voted.*	*82,383*	*82,065*	*—318*	*+24*	*—342*
	Voted .	62,500	55,399	—7,101	—5,086	—2,015
Account II—Police .	*Non-voted*	*14,400*	*16,156*	*+1,756*	*+2,236*	*—480*
	Voted .	2,20,800	2,12,058	—8,742	..	—8,742
Account III—Political . . .		*5,38,590*	*5,24,002*	*—14,588*	*+7,912*	*—22,500*

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Sub-head B 1 (4).—The saving of Rs. 4,268 in the provision of Rs. 12,400 was due to decreased expenditure on the purchase of opium (Rs. 4,000). The stock in hand at the beginning of the year was larger than was expected at the time the budget was framed.

ACCOUNT II.—POLICE.

Sub-head A.-6.—The excess of Rs. 2,235 over the original appropriation of Rs. 600 was due to adjustment of arrears of passage contributions of certain officers payable to the United Provinces Government.

ACCOUNT III.—POLITICAL.

Sub-head A.-3.—The excess of Rs. 11,417 over the original appropriation of Rs. 45,800 was due to :—

(*i*) Extra expenditure on travelling allowance to officers (Rs. 3,000) and on cost of passages (Rs. 5,000).

(*ii*) Expenditure of Rs. 2,549 incurred in England on account of payment of concession passages to the family of an officer from London to Bombay and debited by the High Commissioner in his accounts for January 1929, which were received after the close of the year.

Sub-head A.-4.—The saving of Rs. 6,228 in the sanctioned appropriation of Rs. 18,350 was due mainly to smaller expenditure under "purchase and repairs of tents."

Sub-head A.-7.—The excess of Rs. 1,675 over the original appropriation of Rs. 1,300 was due to (*i*) adjustment of arrears of passage contribution and (*ii*) payment of increased grant-in-aid to the Bundelkhand Agency House Garden. Excessive provision was made under this head by reappropriation due to a mistake in the Account office which was detected after the close of the year.

Accounts.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Account IV—Other Expenditure Heads . .	*Non-voted*	*47,500*	*31,189*	*—16,311*	*—10,172*	*—6,139*
	Voted .	3,06,700	3,02,824	—3,876	+2,036	—5,912
Totals .	*Non-voted.*	*6,82,873*	*6,53,412*	*—29,461*	..	*—29,461*
	Voted .	5,90,000	5,70,281	—19,719	—3,050	—16,669

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS—*concld.*

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Sub-head D.-1 (3).—The saving of Rs. 3,459 in the original appropriation of Rs. 10,000 was due to savings in the provision for (*i*) cost of passages (Rs. 1,700) and (*ii*) travelling allowance of officers (Rs. 1,600).

Sub-head E.-4(1).—The excess of Rs. 2,792 over the original provision of Rs. 2,900 was due to the temporary appointment of an Educational Adviser for Central India.

Sub-head I.—1.—Grants-in-aid (non-voted and voted).—See notes at the end of the appropriation account for Central India.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue :					
Non-voted.	*25,400*	*25,424*	*+24*	*+24*	..
Voted .	2,300	2,182	—118	—10	—108
A. A.—Survey and Settlement :					
A. A. 2.—Pay of Establishments .	..	58	+58	+58	..

No provision was made in the original estimates for the revision of the settlement of the Manpur Pergunnah.

A. A. 3.—Other Charges . .	..	298	+298	+299	—1
	See A. A. 2.				
B.—Excise :					
B. 1.—District Executive Establishment :					
B. 1 (1).—Pay of Officers :					
Non-voted					
O. 31,200 (a) S. —500	*30,700*	*30,699*	*—1*	..	*—1*
Voted	400	720	+320	+320	..

The allowance for the Excise Officer, Nowgong was drawn by a voted officer and not by a non-voted officer as provided for.

B. 1. (2) Pay of Establishments	25,000	22,371	—2,629	—1,895	—734

The provision made for revision of pay was not fully utilised.

B. 1 (3).—Allowances, Honoraria, etc. :					
Non-voted					
O. 2,300 (a) S. —700	*1,600*	*1,278*	*—322*	..	*—322*

Smaller expenditure was incurred on travelling allowance of officers.

Voted	1,900	2,041	+141	+305	—164

The excess was due to transfers.

B. 1 (4).—Supplies and Services	12,400	8,132	—4,268	—4,073	—195

Due to decreased expenditure on the purchase of opium (Rs. 4,000). The stock in hand at the beginning of the year was larger than was expected at the time the budget was framed.

(a) Sanctioned on 22nd February 1929.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
B.—Excise—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.
B. 1.—District Executive Establishment:—*contd.*					
B 1 (5).—Contingencies . .	3,100	2,832	—268	—280	+12
B. 1 (6).—Grants-in-aid, Contributions, etc.:					
Non-voted . . .	*600*	*1,800*	*+1,200*	*+1,200*	..
The expenditure includes the passage contributions of the Excise Commissioner payable to the Government of Bombay for the years 1924-25 and 1925-26.					
Voted	600	610	+10	+10	..
B. 2.—Compensations:					
Non-voted Rs. O. *28,000* (*a*) S. *—3,917*	*24,083*	*22,864*	*—1,219*	*—1,200*	*—19*
The compensation payable to the Indore Durbar for the maintenance of a shopless zone round the Mhow Cantonment is calculated upon and varies with the excise revenue from liquor sold in the Cantonment. As there was a decrease in the excise revenue the compensation was reduced.					
Voted	200	210	+10	+10	..
B. 3.—Other Charges . .	1,100	839	—261	—100	—161
Owing mainly to smaller expenditure under the head "Vats and appliances for the warehouse".					
C.—Stamps	2,300	2,100	—200	..	—200
Saving occurred mainly under charges for Sale of non-judicial stamps.					
D.—Forest:					
D. 1.—Pay of Establishments .	4,700	4,899	+199	+200	—1
Due to payment of leave salary.					
D. 2.—Other Charges . .	5,900	5,423	—477	—200	—277
Mainly on account of smaller expenditure incurred under "Conservancy and Works".					
D. 3.—Share of Capital Charges financed from ordinary Revenue . . .	1,000	976	—24	..	—24
E.—Registration	1,600	1,708	+108	+270	—162
An iron safe was purchased for the District Registrar, Mhow.					
Totals *Non-voted* .	*82,383*	*82,065*	*—318*	*+24*	*—342*
Totals Voted .	62,500	55,399	—7,101	—5,086	—2,015

(*a*) Sanctioned on 22nd February 1929.

ACCOUNT II.—POLICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police :					
A. 1.—Pay of Officers :					
Non-voted Rs. O. *12,400* (a) S. *—1,200*	*11,200*	*11,184*	*—16*	..	*—16*
Voted	12,600	10,569	—2,031	..	—2,031
The provision for leave salary (Rs. 2,100) was not utilised.					
A. 2.—Police Force . .	1,51,300	1,46,014	—5,286	..	—5,286
There was an unusual number of casualties among constables and dearth of recruits of standard requirements.					
A. 3.—Office Establishment .	13,600	12,939	—661	..	—661
Entertainment of lower paid men in vacancies caused the saving.					
A. 4.—Allowances, Honoraria, etc. : *Non-voted* .	*2,600*	*2,137*	*—463*	..	*—463*
Smaller expenditure was incurred on travelling allowance of officers.					
Voted .	21,400	20,916	—484	..	—484
A. 5.—Supplies and Services and Contingencies. .	21,900	21,620	—280	..	—280
A. 6.—Grants-in-aid, Contributions, etc.	*600*	*2,835*	*+2,235*	*+2,236*	*—1*
Includes a sum of Rs. 2,235 representing the arrears of passage contribution of officers payable to the Government of the United Provinces not originally provided for in the estimates.					
Totals { *Non-voted* . . .	*14,400*	*16,156*	*+1,756*	*+2,236*	*—480*
Totals { Voted . . .	2,20,800	2,12,058	—8,742	..	—8,742

(a) Sanctioned on 21st January 1929.

ACCOUNT III.—POLITICAL (*ALL NON-VOTED*).

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A. Political Agents : Rs.					
A. 1.—Pay of Officers O. 2,84,700 (a) S. —29,760	2,54,940	2,47,383	—7,557	..	—7,557
The provision for leave salary (Rs. 10,700) was not fully utilised. The saving was retained to meet the pay of the Assistant Political Agent whose post was, however, not sanctioned during the year.					
A. 2.—Pay of Establishments .	1,50,100	1,41,777	—8,323	..	—8,323
Smaller expenditure was incurred in the Central India and Bundelkhand Agencies owing mainly to (i) appointment of junior clerks in Central India and (ii) non-utilisation of the provision made for temporary warders for the Nowgong Jail.					
A. 3.—Allowances, Honoraria, etc.	45,800	57,217	+11,417	+8,915	+2,502
Extra expenditure on (i) travelling allowance to officers (Rs. 3,000) and (ii) cost of passages (Rs. 5,000) were incurred . A sum of Rs. 2,549 was also incurred in England on account of the payment of concession passages to the family of an officer from London to Bombay and debited by the High Commissioner in his accounts for January 1929, *i.e.*, after the close of the year.					
A. 4. Supplies and Services O. 18,400 (b) S. —50	18,350	12,122	—6,228	—3,978	—2,250
Owing mainly to smaller expenditure under "Purchase and repair of tents".					
A. 5.—Secret Expenses . .	100	..	—100	..	—100
No charges were incurred.					
A. 6.—Contingencies . .	68,000	61,458	—6,542	..	—6,542
Owing mainly to smaller expenditure under various detailed heads in the Indore Agency.					
A. 7.—Grants-in-aid . .	1,300	2,975	+1,675	+2,975	—1,300
Arrears of passage contributions and increased grants-in-aid to the Bundhelkhand Agency House Garden were paid . The net saving could not be surrendered due to a mistake in the Account office which was detected after the close of the year.					
B.—Miscellaneous		1,070	+1,070	..	+1,070
Represents debits raised by the Military Department on account of customs duty on stores supplied to the Indian States. *See* Notes.					
Total .	5,38,590	5,24,002	—14,588	+7,912	—22,500

(a) Sanctioned on 21st January 1929 . . . . . Rs. —19,760
" " 11th February 1929 . . . . . —10,000
—29,760

(b) Sanctioned on 21st January 1929.

ACCOUNT IV—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—General Administration—District Establishment:					
A. 1.—Charges of Manpur Pergunah:					
A. 1 (1).—Pay of Establishments . . .	8,500	8,506	+6	+110	—104
A. 1 (2).—Other Charges .	3,100	2,837	—263	—240	—23
B.—Administration of Justice:					
B. 1.—Civil and Sessions Courts:					
B. 1 (1).—Pay of Officers .	20,200	23,141	+2,941	+500	+2,441
Leave salary of an officer (Rs. 2,534) was adjusted after the close of the year.					
B. 1 (2).—Pay of Establishments . . .	14,400	14,096	—304	..	—304
The provision for leave salary (Rs. 400) was not utilised.					
B. 1 (3).—Other Charges .	10,000	8,671	—1,329	..	—1,329
Savings occurred mainly under 'Judicial Contingencies' (Rs. 700).					
B. 2.—Other expenditure:					
B. 2 (2).—Pay of Establishments . . .	6,100	5,417	—683	..	—683
The provision for leave salary (Rs. 600) was not utilised.					
B. 2 (3).—Other Charges .	4,400	4,531	+131	+450	—319
Owing to fees paid to pleaders in criminal cases.					
C.—Jails and Convict Settlements:					
C. 1.—Pay of Officers . .	100	120	+20	+20	..
C. 2.—Pay of Establishments .	1,200	988	—212	—200	—12
The provision for leave salary (Rs. 200) was not utilised.					
C. 3.—Other Charges . .	2,100	1,481	—619	—270	—349
The full provision for Jail manufacture was not utilised.					

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Ecclesiastical :					
D. 1.—Ecclesiastical Establishments—Church of England :					
D. 1 (1).—Pay of Officers .	*21,600*	*20,857*	*—743*	..	*—743*
A junior Chaplain was posted to Mhow.					
D. 1 (2).—Pay of Establishments . . .	*1,200*	*1,020*	*—180*	..	*—180*
The provision for leave salary (Rs. 100) was not utilised.					
D. 1 (3).—Other Charges .	*10,000*	*6,541*	*—3,459*	..	*—3,459*
Due to savings in the provision under "Cost of passage" (Rs. 1,700) and "Travelling allowance of officers" (Rs. 1,600).					
D 2.—Ecclesiastical Establishments—Other Churches :					
D. 2 (1).—Pay of Establishments . . .	*100*	*150*	*+50*	*+50*	..
D. 2 (2).—Other Charges .	*300*	*240*	*—60*	*—50*	*—10*
D. 3.—Cemetery Establishment :					
D. 3 (1).—Pay of Establishments . . .	*600*	*664*	*+64*	*+66*	*—2*
D. 3 (2).—Other Charges .	*1,000*	*997*	*—3*	*—66*	*+63*
E.—Education :					
E. 1.—University—Grants to Non-Government Arts Colleges . . .	50,000	50,000	..	..	..
E. 2.—Grants-in-aid to Non-Government Secondary Schools . . .	30,000	29,791	—209	+111	—320
E. 3.—Grants-in-aid to Non-Government Primary Schools . . .	34,300	35,220	+920	+920	..
E. 4.—Inspection, Scholarships and Miscellaneous Expenditure :					
E. 4 (1).—Pay of Establishments . . .	2,900	5,692	+2,792	+2,794	—2
Due to temporary appointment of an Educational Adviser for Central India.					
E. 4 (2).—Other Charges .	3,700	3,503	—197	—197	..

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Medical:					
F. 1.—Medical Establishment:					
F. 1 (1).—Pay of Officers .	*700*	*720*	*+20*	*+20*	..
F. 1 (2).—Pay of Establishments . . .	3,300	3,121	—179	..	—179
The provision for leave salary (Rs. 200) was not fully utilised.					
F. 1 (3).—Other Charges .	1,500	1,306	—194	..	—194
Smaller expenditure mainly under Contingencies					
F. 2.—Hospital and Dispensaries:					
F. 2 (1).—Pay of Establishments . . .	16,800	15,605	—1,195	..	—1,195
Owing mainly to postings of junior Sub-Assistant Surgeons (Rs. 568) and saving (Rs. 478) in the provision for leave slary.					
F. 2 (2).—Grants-in-aid to Medical Institutions .	24,000	27,973	+3,973	+3,973	..
A special grant-in-aid of Rs. 4,080 was sanctioned for the extension of the King Edward Memorial Hospital and Medical School at Indore.					
F. 2 (3).—Other Charges .	13,200	12,904	—296	..	—296
G.—Public Health	1,500	117	—1,383	—1,000	—383
The net saving was reserved to meet possible outbreak of epidemic disease.					
H.—Miscellaneous Departments .					
H. 1.—Establishment Charges paid to other Governments, Departments, etc.	..	407	+407	+615	—208
Represents amount paid to the Government of Bombay for the work done by the Commissioner for workmen's compensation in connection with the Central India Railway Lands.					

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Miscellaneous :					
I. 1.—Grants-in-aid :					
Non-voted . . .	*12,000*	..	*—12,000*	*—10,192*	*—1,808*
		See notes.			
Voted . . .	32,800	25,180	—7,620	—5,550	—2,070
		See notes.			
I. 2.—Other Expenditure .	22,600	22,217	—383	..	—383
The provision for "Darbar presents and allowances to Vakils" (Rs. 500) was not fully utilised.					
Totals . *Non-voted* . .	*47,500*	*31,189*	*—16,311*	*—10,172*	*—6,139*
Totals . Voted . .	3,06,700	3,02,824	—3,876	+2,036	—5,912

NOTES.

Account III.—Sub head B.—Miscellaneous—Under orders issued in 1905 arms and ordnance *stores supplied to Indian States by the Government of India*, either free or on payment, were exempted from the payment of customs duty. It was decided during 1928-29 that the Army Department should charge customs duty on stores supplied to the Indian States. But as the Indian States are exempt from the levy of customs duty it was decided that customs duty charged by the Army Department should be debited to the minor head "Miscellaneous" sub-*ordinate to the Major head "29 Political"*.

Account IV.—Sub-head I. 1.—An annual contract grant is placed at the disposal of the Agent to the Governor-General in Central India to meet the following charges: (*i*) 29 Political —Contingencies (*ii*) 31 Education, (*iii*) 32 Medical—Contingencies and Grants-in-aid and (*iv*) 47 Miscellaneous—Grants-in-aid. The balance of the contract grant, which is left after making adequate provision for anticipated charges under all the items mentioned above is included in the ordinary provision made under this sub-head (item *iv*) so that it may subsequently be utilised by reappropriation in the course of the year to meet unforeseen charges under the other three items. The system of contract grant has been abolished with effect from 1929-30.

GRANT No. 81—HYDERABAD.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray Salaries and Other Expenses of the HYDERABAD RESIDENCY.

Accounts.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Political		*2,86,315*	*2,72,632*	*—13,683*	*—2,400*	*—11,283*
Account II—Other Expenditure Heads	*Non-Voted*	*56,325*	*55,400*	*—925*	*+2,400*	*—3,325*
	Voted	2,92,000	2,87,059	—4,941	..	—4,941
Totals	*Non-Voted*	*3,42,640*	*3,28,032*	*—14,608*	..	*—14,608*
	Voted	2,92,000	2,87,059	—4,941	..	—4,941

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT I.—POLITICAL.

Sub-head A. 3.—The saving of Rs. 7,540 in the actual expenditure against the sanctioned appropriation of Rs. 33,600 is mainly the result of less travelling performed by the officers during the year and the non-utilisation of the full provision made for cost of passages.

ACCOUNT II.—OTHER EXPENDITURE HEADS.

Sub-head D.—The saving of Rs. 1,407 in the provision of Rs. 5,700 was due to smaller expenditure under travelling allowances and diet money to witnesses which could not be foreseen.

Sub-head F. 1 (5).—The excess of Rs. 2,005 over the sanctioned appropriation of Rs. 1,875 was due to expenditure on the cost of passage of an officer not originally provided for.

ACCOUNT I.—POLITICAL (*all non-voted.*)

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Political Agents :					
A. 1.—Pay of Officers. Rs. O. . 1,37,100 (a) S. . —6,000	1,31,100	1,27,504	—3,596	+100	—3,696
A. 2.—Pay of Establishments. O. 93,200 (b) S. —3,835	89,365	86,908	—2,457	—2,500	+43
A. 3.—Allowances, Honoraria, Etc. O. 36,200 (c) S. —,2600	33,600	26,060	—7,540	—1,500	—6,010
The saving is mainly the result of less travelling performed by the officers during the year and the non-utilisation of the full provision made for cost of passages.					
A. 4.—Supplies and Services. O. 13,600 (d) S. —5,450	8,150	15,724	+7,574	+8,680	—1,106
The charges on maintenance and renewal of Agency furniture, originally provided for under subhead "A. 6", were correctly adjusted under this head.					
A 5.—Secret Expenses . .	500	308	—192	..	—192
The saving could not be foreseen by the local Administration in time.					
A. 6.—Contingencies . .	23,600	15,827	—7,773	—7,180	—593
	See A. 4.				
C.—Miscellaneous . . .	..	301	+301	..	+301
Represents the cost of customs duty on arms and ordnance stores supplied to the Government of His Exalted Highness the Nizam. The expenditure which was ordered to be incurred for the first time, was provided by reappropriation under subhead "A. 4" as the local Administration was not aware of the correct subhead before the close of the year.					
Total .	2,86,315	2,72,632	—13,683	—2,400	—11,283

(a) Sanctioned on 11th February 1929.
(b) Sanctioned on 20th March 1929.

	Rs.
(c) Sanctioned on 11th February 1929	—1,000
" " 20th March 1929	—1,600
	—2,600
(d) Sanctioned on 11th February 1929	—1,000
" " 20th March 1929	—4,450
	—5,450

ACCOUNT II.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue	300	145	—155	—150	—5
No payment was made to a pensioner for whom a provision of Rs. 150 was made.					
B.—Stamps	600	..	—600	—550	—50
The charges on account of the cost of packing, freight, etc., of postage stamps despatched to the Central Offices were debited to the Postal Department.					
C.—Registration :					
C. 1.—Pay of Establishments .	100	84	—16	..	—16
D.—Administration of Justice . .	5,700	4,293	—1,407	—490	—917
Savings occurred mainly under "Travelling allowance to Establishment" and "Diet, and road mony to witnesses". The local Administration explains that the expenditure cannot be gauged with any precise degree of accuracy as both the above items depend on the number of cases that arise in the Railway Lands. The savings could not be foreseen in time for being surrendered.					
E.—Police :					
E. 1.—District Executive Force District Police—Hyderabad Amalgamated Police :					
E. 1 (1).—Pay of Officers					
Non voted. Rs. O. *13,200* (a) S. *—4,200*	*9,000*	*8,345*	*—655*	..	*—655*
Voted . . .	6,800	6,350	—450	—450	..
E. 1 (2).—Pay of Establishments . . .	1,64,700	1,63,139	—1,561	—1,060	—501
E. 1 (3).—Allowances, Honoraria, etc.					..
Non-voted . . .	*2,100*	*1,742*	*—358*	*+300*	*—658*
The provision of Rs. 200 for cost of medical treatment of British officers was not utilised. The local Administration anticipated that the existing provision of Rs. 200 would prove inadequate and accordingly provided a further amount of Rs. 300 by order of reappropriation in December 1928, which also remained unutilised.					
Voted . . .	26,300	24,865	—1,435	—80	—1,355
Savings accrued mainly under "House-rent and other allowances" due to vacancies.					
E. 1 (4).—Supplies and Services and Contingencies .	23,100	22,068	—1,032	—260	—772
E. 1 (5).—Grants-in-aid, Contributions, etc. . .	*600*	*1,219*	*+619*	*+650*	*—31*
Due to adjustment of passage contribution of an officer for 1927-28.					
E. 2.—District Executive Force Other Police . .	10,700	11,816	+1,116	+1,800	—684
Due to pay of the Frontier Choukidar Establishment for January and February 1928 having actually been drawn during 1928-29.					

(a) Sanctioned on 11th February 1929.

ACCOUNT II.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Ecclesiastical :					
F. 1.—Ecclesiastical Establishments :					
F. 1 (1).—Church of England—Pay of Chaplains. O. 37,800 (a) S. —11,500	26,300	25,881	—419	..	—419
F. 1 (2).—Church of England—Pay of Establishments . .	100	144	+44	+50	—6
A provision of Rs. 140 was proposed by the local Administration, the annual charge being Rs. 144. The provision was reduced to Rs. 100 due to rounding in the original estimates.					
F. 1 (3).—Church of England Other Charges. O 9,200 (b) S. —2,050	7,150	5,180	—1,970	—600	—1,370
Due to non-utilisation of the full provision (Rs. 3,000) for the cost of passages of officers which could not be foreseen.					
F. 1 (4).—Church of Scotland Pay of Chaplains O. 9,300 (c) S. —2,600	6,700	6,424	—276	..	—276
F. 1 (5).—Church of Scotland—Other Charges. O. 2,000 (d) S. —125	1,875	3,880	+2,005	+2,000	+5
The cost of passage of an officer, not originally provided for in the estimates, was incurred.					
F. 2.—Cemetery Establishment . .	2,500	2,585	+85	..	+85
G.—Education :					
G. 1.—Grants-in-Aid to Non-Government Secondary, Primary and Special Schools and for Encouragement of literature .	32,300	31,370	—930	—900	—30
G. 2.—Inspection and Miscellaneous Expenditure :					
G. 2 (1).—Pay of Establishments . . .	1,200	1,200	..	..	..
G. 2 (2).—Other Charges .	..	..	..	+50	—50
A provision of Rs. 50 was originally proposed by the local Administration for the fixed office allowance of Rs. 50 per annum for the Inspector of European Aided Schools in Hyderabad. The provision having been omitted from the estimates for purposes of rounding, the amount was provided by reappropriation, but the allowance was not drawn.					

(a) Sanctioned on 20th March 1929.

(b) Sanctioned on 11th February 1929 . . . . . Rs. —375
" " 20th March 1929 . . . . . —1675
—2,050

(c) Sanctioned on 20th March 1929.
(d) Sanctioned on 11th February 1929.

ACCOUNT II.—OTHER EXPENDITURE HEADS—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Medical—Grant-in aid . .	7,000	7,000	..	..	..
I.—Public Health :					
I. 1.—Grants-in-aid . .	10,000	10,000	..	..	..
I. 2.—Other Charges . .	..	940	+940	+940	..
Represents expenditure in connection with Bubonic plague.					
J.—Miscellaneous	3,200	3,789	+589	+1,150	—561
Due mainly to the adjustment of Rs. 882 representing loss by exchange on local transactions not provided for in the original estimates.					
Totals . { *Non-voted* .	*56,325*	*55,400*	*—925*	*+2,400*	*—3,325*
Totals . { Voted .	2,92,000	2,87,059	—4,941	..	—4,941

GRANT No. 82.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE SECRETARY OF STATE.

See also Home Auditor's Report.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for Expenditure under the control of the SECRETARY OF STATE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—India Office Establishment:					
A. 1.—Salaries:					
O. Rs. 25,52,000 (a) S. —38,000	*25,14,000*	*24,84,907*	*—29,093*	..	*—29,093*
The saving is caused by reduction in the bonus element of salaries due to a fall in the cost of living, to alterations in staff and to vacancies unfilled.					
A. 2.—Deduct—Recoverable from Home Government:					
O.—13,57,000 (a) S. +36,000	*—13,21,000*	*—13,57,573*	*—36,573*	..	*—36,573*
B.—India Office Expenses:					
B. 1.—Postage and Telegrams to India	80,000	77,947	—2,053	..	—2,053
B. 2.—National Health Insurance	*5,000*	*2,943*	*—2,057*	..	*—2,057*
B. 3.—Office Contingencies:					
Non-voted	*13,000*	*10,867*	*—2,133*	..	*—2,133*
Voted	2,68,000	2,30,147	—37,853	..	—37,853
The largest item of the saving was caused by the postponement of certain maintenance works, for which budget provision had been made, beyond the end of the financial year.					
B. 4.—Miscellaneous Expenditure:					
Non-voted O. 13,000 (a) S. —9,000	*4,000*	*3,400*	*—600*	..	*—600*
Voted	3,000	1,533	—1,467	..	—1,467
B. 5.—*Deduct*—Recoverable from Home Government	—1,21,000	—1,21,107	—107	..	—107

(a) Sanctioned on 25th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—India Audit Establishment:					
C. 1.—Salaries:					
O. Rs. 2,20,000 (a) S. —1,000	2,19,000	2,18,320	—680	..	—680
C. 3.—Deduct—*Recoverable from Home Government.*	—45,000	—45,827	—827	..	—827
C. 4.—Deduct—*Chargeable to High Commissioner*	—1,00,000	—1,00,000	..	..	..
D.—Expenditure in connection with the League of Nations:					
D. 1.—Grant-in-aid towards expenses of Secretariat .	6,93,000	6,85,533	—7,467	..	—7,467
D. 2.—Other Expenditure:					
Non-voted					
O. 79,000 (a) S. —6,000	73,000	70,200	—2,800	..	—2,800
Voted	13,000	6,293	—6,707	..	—6,707
E.—Miscellaneous Civil Charges:					
E. 1.—Customs . . .	4,000	2,893	—1,107	—1,000	—107
E. 2.—Taxes on Income . .	..	93	+93	+1,000	—907

This expenditure was in respect of Appeal cases. No information regarding them was available when the budget was framed. The excess has been covered by reappropriation.

E. 3.—General Administration (India):					
Non-voted					
O. 16,000 (a) S. 11,000	27,000	26,067	—933	..	—933
Voted	57,000	63,293	+6,293	+7,000	—707

When the budget was prepared, no provision was made for the cost of a portrait of Lord Reading, as it was expected that the payment would be made in 1927-28. Payment was made in 1928-29, causing the excess of Rs. 6,293, which has been covered by reappropriation.

E. 4.—Jails and Convict Settlements:					
Non-voted					
O. .. (a) S. 1,000	1,000	520	—480	..	—480
Voted	..	1,693	+1,693	+2,000	—307

This expenditure was in connection with the International Prisons Congress. It has been covered by reappropriation.

(a) Sanctioned on 25th March 1929.

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Miscellaneous Civil Charges—*contd.*					
E. 5.—Police . . .	3,000	2,720	—280	..	—280
E. 6.—Ports and Pilotage:					
Non-voted .	*1,000*	*3,347*	*+2,347*	..	*+2,347*
The expenditure is mainly in connection with the appointment of a Nautical Adviser and staff.					
Voted . .	..	373	+373	+1,000	—627
See E. 6.—Non-voted. The excess has been covered by reappropriation.					
E. 7.—Scientific Departments:					
Non-voted O. *7,000* (*a*) S. *8,000*	*15,000*	*14,080*	*—920*	..	*—920*
Voted	46,000	38,053	—7,947	—9,000	+1,053
The saving is due to the non-payment of the amount which it was expected would be required for "Karosthi Inscriptions". An amount of Rs. 9,000 has been removed by reappropriation, leaving a net excess of Rs. 1,053 which could have been covered by savings realised under head "E.—27 other charges."					
E. 8.—Medical:					
Non-voted O. *13,000* (*a*) S. *11,000*	*24,000*	*23,827*	*—173*	..	*—173*
Voted	7,000	831	—6,169	—5,000	—1,169
No expenditure was incurred in respect of leave allowances. Of the saving, Rs. 5,000 have been reappropriated.					
E. 9.—Public Health:					
Non-voted O. .. (*a*) S. *2,000*	*2,000*	*1,747*	*—253*	..	*—253*
Voted . . .	40,000	46,200	+6,200	+7,000	—800
The excess is caused by increased expenditure in respect of the Indian Pilgrimage Agency at Jeddah. It has been covered by reappropriation.					
E. 10.—Agriculture:					
Non-voted O. .. (*a*) S. *2,000*	*2,000*	*2,400*	*+400*	..	*+400*
Voted . . .	25,000	18,893	—6,107	—5,000	—1,107
Mainly due to non-payment of contributions to the Institute of Agriculture, Rome, and the International Veterinary Bureau. Rs. 5,000 have been utilised by reappropriation.					
E. 11.—Aviation . . .	3,000	2,227	—773	..	—773

(*a*) Sanctioned on 25th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Miscellaneous Civil Charges—*contd.*					
E. 12.—Miscellaneous Departments :					
Non-voted .	*5,000*	*4,253*	*—747*	..	*—747*
Voted . .	58,000	39,461	—18,539	—13,000	—5,539
Saving is largely in respect of the expenses of the India Office Library occasioned *by* non-completion of cataloguing. Rs. 13,000 have been utilised by reappropriation.					
E. 13.—Mint . . .	1,000	27	—973	..	—973
E. 14.—Stationery and Printing	88,000	89,843	+1,843	+5,000	—2,770
Deduct—Contribution by Home Government . .	—47,000	—46,613	+387		
E. 15.—International Labour Conference :					
Non-voted Rs. *O. 7,000 (a) S. —4,000*	*3,000*	*2,960*	*—40*	..	*—40*
Voted	13,000	11,507	—1,493	..	—1,493
E. 16.—International Relief Union . . .	20,000	..	—20,000	..	—20,000
Payment was not made during the financial year.					
E. 17.—Conference on Import and Export Prohibitions :					
Non-voted *O. .. (a) S. 1,000*	*1,000*	*733*	*—267*	..	*—267*
Voted	1,000	53	—947	..	—947
E.—18.—International Copyright Conference.					
O. .. (a) S. 2,000	*2,000*	*1,800*	*—200*	..	*—200*
E. 19.—International Conference on Economic Statistics :					
O. .. (a) S. 6,000	*6,000*	*5,093*	*—907*	..	*—907*
E. 20.—Royal Commission on Agriculture in India .					
Non-voted *O. 16,000 (a) S. —5,000*	*11,000*	*9,693*	*—1,307*	..	*—1,307*
Voted	..	5,520	+5,520	+6,000	—480
This expenditure, not foreseen when the budget was prepared, has been covered by reappropriation.					

(a) Sanctioned on 25th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Miscellaneous Civil Charges—*concld.*					
E. 21.—Indian Statutory Commission:					
Non-voted O. 1,12,000 S. (a) 48,000	*1,60,000*	*1,45,560*	*—14,440*	..	*—14,440*
Voted	5,000	16,853	+11,853	+13,000	+1,147
The excess has been covered by reappropriation.					
E. 22.—Indian Forestry Committee . . .	..	3,520	+3,520	..	+3,520
This expenditure, not foreseen when the budget was prepared, could have been covered by savings under E. 27- "other Charges".					
E. 23.—Other Commissions and Committees:					
Non-voted O. 5,000 (a) S. —5,000	..	..	..	..	..
Voted	1,000	..	—1,000	—1,000	..
The provision under this head has been utilised by reappropriation.					
E. 24.—Secret Service Expenditure: O. 87,000 (a) S. 7,000	*94,000*	*93,333*	*—667*	..	*—667*
E. 25.—Grant-in-aid . .	17,000	16,667	—333	..	—333
E. 26.—Relief and Repatriation of Destitute Natives of India . . .	13,000	8,533	—4,467	..	—4,467
E. 27.—Other Charges . .					
Non-voted O. 27,000 (a) S. —3,000	*24,000*	*19,893*	*—4,107*	..	*—4,107*
Voted	54,000	25,347	—28,653	—8,000	—20,653
The provision for miscellaneous charges proved to be in excess of requirements Rs. 8,000 of the saving have been utilised by reappropriation.					
Exchange: *Non-voted* . ..		*2,560*	*+2,560*	..	*+2,560*
		See Paragraph 41, Chapter III.			
Voted		1,835	+1,835	..	+1,835
		See Non-voted.			
Totals — *Non-voted* — *Gross* . .	*32,06,000*	*31,48,503*	*—57,497*	..	*—57,497*
Deductions .	*—14,66,000*	*—15,03,400*	*—37,400*	..	*—37,400*
Net . .	*17,40,000*	*16,45,103*	*—94,897*	..	*—94,897*
Totals — Voted . — Gross .	15,13,000	13,97,888	—1,15,112	..	—1,15,112
Deductions .	—1,68,000	—1,67,720	+280	..	+280
Net . .	13,45,000	12,30,168	—1,14,832	..	—1,14,832

Note.

A reduction of Rs. 13,44,999 was made by the Legislative Assembly in the amount subject to its vote, which was restored by the Governor-General in Council.

(a) Sanctioned on 25th March 1929.

GRANT No. 83.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER FOR INDIA.

See Also Home Auditor's Report.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for Expenditure under the control of the HIGH COMMISSIONER.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—High Commissioner's Establishment (other than the Stores Department and the Education Department):					
A. 1.—Salaries—General:					
Non-voted .	*1,33,000*	*1,34,753*	*+1,753*	*+2,000*	*—247*
Mainly due to the incremental scale sanctioned during the year for the Secretary to the High Commissioner.					
Voted . .	1,81,000	1,81,613	+613	+3,000	—2,387
Mainly for the employment of additional Messengers.					
A. 2.—Salaries—Accounts Department:					
Non-voted .	*1,80,000*	*1,71,099*	*—8,901*	..	*—8,901*
Decrease due to carry forward (Rs. 2,667) and to the charge to Provincial Government of the salary of an officer on Special duty in connection with Timber Audit (Rs. 6,000).					
Voted . .	2,40,000	2,33,572	—6,428	..	—6,428
Due in main to carry forward (Rs. 2,133) and to receipt from Provincial Government for the services of an officer in connection with Timber Audit (Rs. 2,000).					
A. 3.—Expenses in connection with new office . .	16,93,000	8,76,840	—8,16,160	—6,93,000	—1,23,160

Saving mainly carry forward of payments to contractors was due to unforeseen delay owing to (*i*) the discovery of defects in the party wall which the neighbouring owner has built and which necessitated additional work on the foundations of "India House"; (*ii*) the necessity for increasing the strength of the raft, the consistency of the clay foundation being found to be less than the normal; and (*iii*) the exceptional severity of the weather in February and March 1929, which held up building operations for about a month.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjsuted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—High Commissioner's office Expenses:					
B. 1.—Postage and Telegrams to India . . .	40,000	24,000	—16,000	—5,000	—11,000
Decrease mainly in the expenditure on telegrams.					
B. 2.—National Health and Unemployment Insurance	*13,000*	*10,760*	*—2,240*	*—1,000*	*—1,240*
B. 3.—Office Contingencies, etc.					
Non-voted .	*4,000*	*3,280*	*—720*	..	*—720*
Voted . .	91,000	87,972	—3,028	+21,000	—24,028
Rs. 21,000 provided by reappropriation for expenditure not included in the budget, the saving being thus Rs. 24,028, the provision made in the original grant for anticipated additional expenditure due to the expansion of the offices not being utilised within the year.					
C.—Education Department:					
C. 1.—Salaries . . .	67,000	70,800	+3,800	+4,000	—200
Salary of acting Educational Adviser.					
C. 2.—Other Expenses . .	53,000	43,017	—9,983	—1,000	—8,983
Due to minor decreases under the various sub-heads, especially in expenditure connected with Cromwell Road Hostel.					
D.—Colonial Departmental Charges for issue of Leave Pay, etc. . .	13,000	9,107	—3,893	—2,000	—1,893
Due mainly to revised arrangements for payments in the Colonies.					
E.—Stores Department:					
E. 1. —Salaries:					
Non-voted .	*7,60,000*	*7,51,493*	*—8,507*	*+3,000*	*—11,507*
Savings due to resignations were over-estimated in the budget and Rs. 3,000 was provided by re-appropriation. Total saving of Rs. 11,507 mainly due to carry forward.					
Voted . .	5,20,000	5,14,293	—5,707	+9,000	—14,707
Rs. 9,000 provided by reappropriation to cover net additional expenditure due to the classification under this head of certain items included in the budget under E.-2. Total saving, therefore, Rs. 14,707, due mainly to carry forward.					
E. 2.—Wages of Artificers, Labourers, etc. . .	2,67,000	2,42,537	—24,463	—21,000	—3,463
Saving mainly due to the reclassification referred to above under E. 1 (voted).					
E. 3.—Professional Inspection of Stores . . .	7,73,000	7,32,280	—40,720	—40,000	—720
Due mainly to a decrease in Railway indents complied with.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Stores Department—*concld.*					
E. 4.—Office Contingencies, etc.					
Non-voted .	*53,000*	*47,947*	*—5,053*	..	*—5,053*
Voted . .	2,90,000	4,18,693	+1,28,693	+1,10,000	+18,693

This head embraces two groups of expenditure. Firstly, contingent office expenses of the department and secondly, miscellaneous charges connected with the supply of Stores to India. Rs. 31,493 of the excess occurred under the former group, due mainly to the treatment of receipts from the sale of tender forms and waste paper as revenue, instead of as deduction from expenditure as provided for in the budget (Rs. 13,333) and to increased expenditure on travelling expenses of the Inspecting staff of the Department (Rs. 13,333). The balance of the excess, *viz.*, Rs. 97,200, occurred under the latter group due mainly to the treatment of recoveries on account of packing materials as revenue instead of as deductions from expenditure. Rs. 1,10,000 provided by reappropriation for revised treatment of recoveries of expenditure distributed as to Rs. 10,667 under the former group and Rs. 99,333 under the latter.

F.—India Office Audit Establishment (portion relative to High commissioner's work). . . .	*1,00,000*	*1,00,000*	..	..	..
G.—*Deduct.*—Recoveries :					
G. 1.—Surcharges on Stores supplied to Commercial Departments of the Central Government . .	—9,36,000	—8,04,147	+1,31,853	+63,000	+68,853

Decrease mainly in surcharges on stores for State Railways where the expenditure fell short of the original grant. Rs. 63,000 provided by reappropriation based on the revised estimate of expenditure on Railway Stores proposed by the High Commissioner. Owing to last minute failures of delivery on large contracts and to delay caused by severe weather on the Continent the actual expenditure on Railway Stores did not, however, reach this estimate, and Rs. 68,853 of the expected receipt from surcharge on these stores remain, therefore, uncovered.

G. 2.—Surcharges on Stores supplied to Provincial Government . . .	—1,68,000	—2,21,960	—53,960	—48,000	—5,960

Increase mainly in surcharges on stores supplied to the Governments of Madras, Bombay and Burma.

G. 3.—Provincial Governments' share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc.	—1,80,000	—2,10,480	—30,480	—20,000	—10,480

Due mainly to the increasing share of the Provincial Governments in the functions and cost of the establishment and to some increase in the latter.

G. 4.—Provincial Governments' share of the cost of the High Commissioner's Education Department .	—1,40,000	—1,52,400	—12,400	—11,000	—1,400

See G. 3.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Central Civil Charges in connection with Administration in India, excluding charges relating to Railways and Posts and Telegraphs . .					
H. 1.—Leave salary etc. of Indian Establishments:					
Non-voted Rs. O. 27,83,000 (a) S. —1,00,000	*26,83,000*	*26,31,987*	*—51,013*	*—32,000*	*—19,013*
Contingent provision not utilised in full.					
Voted . .	6,03,000	7,24,705	+1,21,705	+1,31,000	—9,295
Compared with the year 1926-27 expenditure shows an increase of about Rs. 2,26,000 due partly to payments of arrears on account of Sterling overseas pay and of honorarium (Rs. 22,667) to the author of the "Linguistic Survey of India".					
H. 2.—Allowances and fees to Scholars and Probationers . .	71,000	32,426	—38,574	—20,000	—18,574
Due mainly to the postponement of the award of Art Scholarships (Rs. 9,333), to the resignation of one of the Aviation Scholars (Rs. 6,667), and to carry forward of payments on account of flying training for Aviation Scholars (Rs. 16,000).					
H. 3.—Indian Trade Commissioner and Establishment in London:					
Non-voted .	*30,000*	*43,787*	*+13,787*	*+15,000*	*—1,213*
Increases due to (*i*) the placing of the salary of the Trade commissioner on an increased scale and final payment on his return to India (Rs. 1,253); (*ii*) salary of Acting Trade Commissioner (Rs. 8,600); (*iii*) salary of Deputy Trade Commissioner (Rs. 8,333), and increased expenditure on travelling (Rs. 1,707), partly off-set by saving of provision for Geological Survey Officer reduced by honorarium paid to Mineral Adviser (Rs. 6,107).					
Voted . .	97,000	85,240	—11,760	—3,000	—8,760
Decrease mainly due to saving in the grant for re-organisation of clerical staff (Rs. 6,667) and for Exhibition, materials, etc. (Rs. 2,667).					
H. 4.—Expenditure in connection with appointments to the Indian Services .					
Non-voted .	*..*	*4,455*	*+4,455*	*+5,000*	*— 545*
Cost of passages to India of the Nautical Adviser to the Government of India (Rs. 907) and of three officers to administer Marine Posts in India (Rs. 2,733) and recruitment expenses, etc. of a Surpervisor of Music for the schools in the Civil and Military Station of Bangalore (Rs. 813).					
Voted . .	18,000	15,080	—2,920	—3,000	+80
Rs. 3,000 reappropriated to other heads. Expenditure on recruitment chargeable to the head "27-Ports and Pilotage" was, however, heavier than anticipated.					

(a) Sanctioned on 25th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Central Civil Charges, etc.—*contd.*					
H. 5.—Stationery and Printing :					
(*i*) Stationery and Printing and book binding Charges . . .	80,000	59,293	—20,707	..	—20,707
Decrease mainly in demands on the Stationery Office, payments this year being nearly Rs. 17,000 less than in previous year.					
(*ii*) Leave salaries, etc. *Non-voted* .	*13,000*	*16,373*	*+3,373*	*+7,000*	*—3,627*
Provision based on average of past years insufficient for the officers who came on leave.					
Voted . .	28,000	20,080	—7,920	—6,000	—1,920
Leave expenditure below the average of past years.					
H. 8.—Grants-in-aid . .	14,000	6,133	—7,867	—7,000	—867
Decreases due to the discontinuance of the grant to the Burma Society (Rs. 5,333) and to fewer awards of Grants-in-aid to Indian Students (Rs. 4,000), partly off-set by a Grant of Rs. 1,333 to the Royal Asiatic Society for the publication of "Torwali", an account of the Dardic language.					
H. 9.—Unforeseen Charges :					
Non-voted . ..		*280*	*+280*	*+1,000*	*—720*
Mainly allowances of an officer attending the Fuel Conference in London.					
Voted . .	3,000	35,027	+32,027	+33,000	—973
Increase represents in main the write-off as irrecoverable of the balance of advance made to the Taj Mahal Trading Company in 1926-27 (Rs. 33,693).					
H. 10.—Other Charges . .	65,000	42,909	—22,091	—16,000	—6,091

Rs. 16,000 reappropriated to other heads. The component Sub-heads with details are as follows :—

	Grant.	Expenditure.
	Rs.	Rs.
(*a*) Books and Periodicals	3,000	7,442
(*b*) Cost of books published in England . . .	22,000	18,934
(*c*) Relief and Repatriation	40,000	16,533
	65,000	42,909

(*a*) Several arrear claims were received from the Stationery office.

(*b*) Grant was intended mainly for the publication of Imperial Gazetteer, Atlas Volume, payments on account of which were, however, carried forward. Expenditure is made up of (*i*) Final payments on account of Stein's "Innermost Asia" (Rs. 17,547), (*ii*) Catalogue of coins in Indian Museum (Rs. 1,387).

(*c*) Expenditure under this head appears to be on the decrease.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Central Civil Charges, etc. —*concld.*					
Deduct—Receipt from sale of Maps .	—3,000	..	+3,000	..	+3,000
These receipts have been treated as Revenue:					
Exchange:					
Non-voted . ..		*6,359*	*+6,359*	..	*+6,359*
See paragraph 41, Chapter III.					
Voted . ..		4,133	+4,133	..	+4,133
See Exchange *Non-voted*.					
Totals — *Non-voted* . . .	*39,69,000*	*39,22,573*	*—46,427*	..	*—46,427*
Totals — Voted — Gross . .	52,04,000	44,59,750	—7,44,250	—5,06,000	—2,38,250
Totals — Voted — Deductions .	—14,24,000	—13,88,987	+35,013	—16,000	+51,013
Totals — Voted — Net . .	37,80,000	30,70,763	—7,09,237	—5,22,000	—1,87,237

ECCLESIASTICAL (*All non-voted*).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Appropriated, to defray the Expenses in connection with ECCLESIASTICAL.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "28—Ecclesiastical."					
A.—Ecclesiastical Establishment—Church of England:					
A. 1.—Stipends of Bishops:					
O. 1,10,960 (a) S. —12,495	*98,465*	*96,723*	*—1,742*	*+6,583*	*—8,325*
Mainly to savings in Burma (Rs. 7,930) due chiefly to the post of the Bishop remaining vacant for 6 months. This was partially counterbalanced by an excess of Rs. 6,507 in Bombay due to the Lord Bishop of Bombay having proceeded on leave out of India later than anticipated.					
A. 2.—Pay of Chaplains, etc., Madras . . .	*1,04,264*	*1,05,300*	*+1,036*	..	*+1,036*
A. 3.—Pay of Chaplains, etc., Bombay . . .	*1,94,842*	*1,86,120*	*—8,722*	*—5,768*	*—2,954*
Due mainly to more Chaplains taking leave out of India than estimated.					
A. 4.—Pay of Chaplains, etc., Bengal:					
O. 78,000 (b) S. —5,500	*72,500*	*74,157*	*+1,657*	..	*+1,657*
Arrear leave salary was drawn by a chaplain in February and March 1929 (Rs. 2,200) on his return to India during the currency of his leave. Additional allotment was applied for by the Bengal Government in March 1929 but it was then too late to be sanctioned.					
A. 5.—Pay of Chaplains, etc., United Provinces:					
O. 1,96,290 (c) S. —5,289	*1,91,001*	*1,88,255*	*—2,746*	..	*—2,746*

	Rs.
(a) Sanctioned on 19th February 1929	—3,000
Do. on 20th March 1929	—9,495
	—12,495
(b) Sanctioned on 11th January 1929.	
(c) Sanctioned on 27th November 1928	—739
Do. on 11th January 1929	—4,550
	—5,289

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "28—Ecclesiastical."—contd.					
A.—Ecclesiatsical Establishment—Church of England:—contd.					
A. 6.—Pay of Chaplains, etc., Punjab: O. Rs. 1,69,500 (a) S. —2,683	1,66,817	1,64,204	—2,613	..	—2,613
A. 7.—Pay of Chaplains, etc., Burma . . .	50,550	58,109	+7,559	..	+7,559

Due to overestimate of probable savings (Rs. 5,328) and to payment of a special allowance to the Arch-Deacon of Rangoon (Rs. 2,231). The excess could have been met from savings in Burma under Sub-head A. 1. if proper control over expenditure had been exercised.

A. 8.—Pay of Chaplains, etc., Bihar and Orissa: O. 22,310 (a) S. —978	21,332	21,339	+7	..	+7
A. 9.—Pay of Chaplains, etc., Central Provinces: O. 59,500 (b) S. —7,000	52,500	48,680	—3,820	..	—3,820

Some officers were on leave in Europe and a probationer, for whom provision was made for the full year, joined only in October 1928.

A. 10.—Pay of Chaplains, etc., Elsewhere: O. 45,800 (c) S. —3,750	42,050	41,605	—445	..	—445
A. 11.—Pay of Establishments: O. 84,288 (d) S. 460.	84,748	83,718	—1,030	+416	—1,446

The saving includes an excess of Rs. 677 in the Punjab which was due to the grant of special pay and annual increment to clerks.

	Rs.
(a) Sanctioned on 20th March 1929.	
(b) Sanctioned on 19th January 1929	—2,750
Do. on 20th March 1929	—4,250
	—7,000
(c) Sanctioned on 11th January 1929	000
Do. on 20th March 1929	—4,350
	—3,750

(d) Sanctioned on 11th January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "28—Ecclesiastical."—contd.					
A.—Ecclesiastical Establishment—Church of England:—concld.					
A. 12.—Allowances, Honoraria, etc.:					
O. Rs. 2,41,558 (a) *S.* —6,875	2,34,683	2,32,919	—1,764	—6,534	+4,770

Is the net result of small savings in several Provinces aggregating Rs. 10,358 counterbalanced by excess of Rs. 8,594 mainly in Bombay (Rs. 2,602) and in the accounts of the Pay and Accounts Officer Miscellaneous Central Departments (Rs. 4,140) due chiefly to expenditure on cost of passages. The excess in Bombay was further enhanced to Rs. 3,065 by a reappropriation of Rs. 463 from the sub-head sanctioned in September and November 1928. In the Punjab the saving of Rs. 936 as compared with the original appropriation was converted into a net excess of Rs. 7,691 as a result of reappropriation of Rs. 8,627 from this sub-head in December 1928. The anticipated saving under the sub-head in the Punjab did not materialise owing to heavy and unexpected demand for passages by some of the officers about the close of the financial year.

A. 13.—Supplies and Services and Contingencies:					
O. 86,845 (b) *S.* —2,598	84,247	84,519	+272	+1,209	—937
A. 14.—Grants-in-aid:					
A. 14 (1).—In lieu of Chaplains reduced:					
O. 1,54,600 (c) *S.* —6,195	1,48,405	1,43,600	—4,805	—4,805	—

Due to non-recruitment of clergy to take the place of chaplains reduced.

A. 14 (2).—In lieu of Allowance to clergymen of the additional Clergy Society . . .	2,00,000	2,00,000	..	..	—
A. 14 (3).—Other Grants-in-aid	11,300	8,065	—3,235	+1,065	—4,300

Mainly a saving in the Punjab (Rs. 4,100) due to the provision having been erroneously made under this sub-head instead of under E. 1 where the actual expenditure was booked. The saving was partly counterbalanced by an excess (Rs. 865) in Madras.

	Rs.
(a) Sanctioned on 19th January 1929	2,750
Do. on 20th March 1929	—9,625
	—6,875
(b) Sanctioned on 11th January 1929	—750
Do on 20th March 1929	—2,145
Do. on 12th March 1929	297
	—2,598
(c) Sanctioned on 11th January 1929	1,000
Do. on 20th March 1929	—7,195
	—6,195

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "28—Ecclesiastical."—contd.					
B.—Ecclesiastical Establishments—					
Church of Scotland:					
B. 1.—Pay of Chaplains:					
O. 89,035 (a) S. —3,050	85,985	84,846	—1,139	+4,443	—5,582
Mainly owing to savings in Bombay Rs. 4,513 due to vacancies, counterbalanced by excess of Rs. 2,727 in the Punjab as a result of appointment of a chaplain on full pay in place of one who drew only an acting allowance.					
B. 2.—Pay of Establishments:					
O. 10,582 (b) S. 100	10,682	10,382	—300	+242	—542
B. 3.—Other Charges:					
O. 55,761 (c) S. —1,218	54,543	51,315	—3,228	+4,344	—7,572
Saving aggregating Rs. 4,660 occurred in several Provinces mainly in Madras (Rs. 1,507), Bombay (Rs. 847) and the United Provinces (Rs. 861). This was partly counterbalanced by an excess of Rs. 1,432 in the Punjab owing to increased expenditure on travelling allowance on account of transfers. The net saving of Rs. 7,572 was mainly due to saving in the Punjab owing to non-utilisation of the reappropriation of Rs. 4,725 sanctioned in December 1928 for repairs to the organ in the Church of Scotland at Rawalpindi as the sanction did not reach the officer concerned till after the close of the year.					
C.—Ecclesiastical Establishments—					
Church of Rome . . .	34,430	34,412	—18	..	—18
D.—Cemetery Establishments:					
D. 1.—Grants-in-aid:					
O. 3,050 (d) S. 1,938	4,988	7,370	+2,382	+2,384	—2
The excess represents a payment to the Bombay Christian Burial Board for maintenance of the graves of British Naval and Military Officers, etc., in the Sewri Cemetery.					

	Rs.
(a) Sanctioned on 11th January 1929	596
Do. on 20th March 1929	—3,646
	—3,050
(b) Sanctioned on 11th January 1929.	
(c) Sanctioned on 4th January 1929	—1,938
Do. on 11th January 1929	1,520
Do. on 20th March 1929	—800
	—1,218
(d) Sanctioned on 4th January 1929.	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "28—Ecclesiastical"—contd.					
D.—Cemetery Establishments—contd.					
D. 2.—Pay of Establishments:					
O. Rs. *50,458* (*a*) *S.* *492*	*50,950*	*49,693*	*—1,257*	*—195*	*—1,062*
D. 3.—Other Charges:					
O. *53,597* (*b*) *S.* *832*	*54,429*	*55,097*	*+668*	*+1,624*	*—956*

Excesses occurred mainly in Bihar (Rs. 598) and Burma (Rs. 287) due chiefly to inadequate provision for menials.

E.—Miscellaneous Ecclesiastical Charges:

E. 1.—Grants-in-aid:

O. *425* (*a*) *S.* *1,900*	*2,325*	*6,900*	*+4,575*	*+1,260*	*+3,315*

Composed mainly of excesses in the Punjab (Rs. 4,100) and Bihar and Orissa (Rs. 600). The provision for the former was erroneously made under A.14(3). The excess in Bihar and Orissa was due mainly to payment of contribution for the installation of electric lights and fans in the new Church at Muzaffarpur, provision for which was made by reappropriation under sub-head A.-13. The additional appropriation of Rs. 1,260 made by reappropriation in the United Provinces remained unutilised due to non-receipt of debits within the year.

E. 2.—Other Charges:

O. *28,175* (*c*) *S.* *—982*	*27,193*	*26,532*	*—661*	*+232*	*—893*

	Rs.
(*a*) Sanctioned on 11th January 1929.	
(*b*) Sanctioned on 11th January 1929	932
Do. on 20th March 1929	—100
	832
(*c*) Sanctioned on 12th March 1929	—297
Do. on 20th March 1929	—685
	—982

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "28—Ecclesiastical".—concld.					
F.—Works:					
O. Rs. 87,880 (a) S. 1,566	89,446	90,778	+1,332	—6,500	+7,832

Excess of Rs. 7,361 occurred in the Punjab due to heavy special repairs during the year which was partly counterbalanced by saving of Rs. 6,029 in the United Provinces, owing to non-completion of work within the year. The excess in the Punjab was enhanced to Rs. 9,861 on account of reduction in the appropriation during the year made on the expectation that the allotment for ordinary annual repairs would not be fully utilised. The expectation did not materialise as the usual repairs were carried out.

H.—Expenditure in England:					
H. 1.—Leave and Deputation Salaries . . .	4,00,000	3,84,970	—15,030	..	—15,030
H. 2.—Other Charges:					
O. 4,87,000 (b) S. —13,666	4,73,334	4,56,905	—16,429	..	—16,429
I.—Loss or Gain by Exchange					
O. .. (c) S. 3,000	3,000	1,410	—1,590	..	—1,590
Total .	30,49,009	29,97,923	—51,086	..	—51,086

	Rs.
(a) Sanctioned on 27th November 1928	709
Do. on 11th January 1929	3,200
Do. on 20th March 1929	—2,373
	1,566

(b) Sanctioned on 11th February 1929.

(c) Sanctioned on 19th February 1929.

IMPORTANT COMMENTS.

Double payment of the same claim.

The pay bill for the establishment of a chaplain for March, 1928, was presented at the treasury and passed for payment by the Treasury Officer on the 2nd April 1928. A duplicate bill was presented and passed by the Treasury Officer on the next day. The bills were paid at the branch of the Imperial Bank of India on the 4th and 5th April, 1928 respectively. When the double payment was discovered and pointed out to the Chaplain, he stated that the duplicate bill had been preferred because the original had been mislaid at the Treasury. The Treasury Officer, however, said that the first bill had never been mislaid at the treasury and that it had in the ordinary course been sent after it had been passed for payment to the bank to which it had been made payable. Had the Chaplain before issuing the duplicate ascertained from the Treasury Officer that the payment had not been made on the original bill and had he written the word "duplicate" prominently in red ink on the face of the bill in accordance with instructions in Article 16, Civil Account Code, Volume I, the double payment would not have taken place.

A second irregularity in this connection was a delay of over two months in refunding the amount drawn in excess into the Treasury to the credit of Government. The duplicate bill was paid on the 5th April, 1928, and the amount was not refunded into the Treasury until the receipt of a communication from the Accountant General's Office on the 8th June, 1928.

A third irregularity involved in the case was discovered to be the crediting of money drawn on establishment bills to private banking accounts instead of immediately disbursing it.

The case was reported to the local Government who pointed out to the officer the necessity to adhere strictly to the instructions contained in Article 16 of the Civil Account Code, Vol. 1, and pointed out that the practice of passing money drawn for menials through the church or cemetery account with a private bank should be discontinued.*

* Accountant General, Bombay.

POLITICAL (*All non-voted*).

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with POLITICAL.

Accounts.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "29—POLITICAL."					
Account I.—Political Agents:					
Gross	*36,47,448*	*40,72,779*	*+4,25,331*	*—16,156*	*+4,41,487*
Deductions	*—86,947*	*—2,26,293*	*—1,39,346*	*+110*	*—1,39,456*
Net	*35,60,501*	*38,46,486*	*+2,85,985*	*—16,046*	*+3,02,031*
Account II.—Other Expenditure Heads	*42,54,857*	*44,27,768*	*+1,72,911*	*+16,046*	*+1,56,865*
Account III.—Expenditure in England and Exchange	*14,25,000*	*14,15,835*	*—9,165*	..	*—9,165*
Totals — *Gross*	*93,27,305*	*99,16,382*	*+5,89,077*	*—110*	*+5,89,187*
Totals — *Deductions*	*—86,947*	*—2,26,293*	*—1,39,346*	*+110*	*—1,39,456*
Totals — *Net*	*92,40,358*	*96,90,089*	*+4,49,731*	..	*+4,49,731*

NOTE.

The excess under the Appropriation is chiefly due to excesses in Bombay, *vide* Sub-heads B. 1. to B. 7 in Account I and F. in Account II.

ACCOUNT I.—POLITICAL AGENTS.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
A.—Kabul Legation :						
A. 1.—Pay of Officers :						
	Rs.					
O.	*1,45,200*	*1,40,200*	*1,41,769*	*+1,569*	..	*+1,569*
	(a)					
S.	*—5,000*					
The reduction of Rs. 5,000 proved to be somewhat high.						
A. 2.—Pay of Establishments .		*83,100*	*83,875*	*+775*	..	*+775*
A. 3.—Allowances, Honoraria, etc. :						
O.	*32,100*	*40,100*	*47,424*	*+7,324*	..	*+7,324*
	(a)					
S.	*8,000*					
Increased expenditure was incurred owing to disturbance in Afghanistan. The additional appropriation obtained on the progress of expenditure proved inadequate due to heavy expenditure during the closing months of the year.						
A. 4.—Supplies and Services :						
O.	*1,21,300*	*1,36,300*	*1,26,092*	*—10,208*	..	*—10,208*
	(a)					
S.	*15,000*					
The additional appropriation based on the progress of actuals was not required in full.						
A. 5.—Compensations :						
O.	*1,300*	*300*	..	*—300*	..	*—300*
	(a)					
S.	*—1,000*					
A. 6.—Contingencies :						
O.	*1,19,000*	*1,34,000*	*1,59,187*	*+25,187*	..	*+25,187*
	(a)					
S.	*15,000*					
See A. 3.						
A. 7.—Grants-in-aid . .		*600*	*537*	*—63*	..	*—63*

(a) Sanctioned on 11th March 1929.

ACCOUNT I.—POLITICAL AGENTS—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Aden :					
B. 1.—Pay of Officers . .	..	*1,42,964*	*+1,42,964*	..	*+1,42,964*
No provision was made in the Bombay Estimates under "29—Political" for expenditure in Aden as the question of the incidence of the charges to be recovered from His Majesty's Government in England had not been decided. Final orders have not yet been received. There is no reason why some appropriation was not sanctioned in the latter part of the year.					
B. 2.—Pay of Establishments .	..	*1,24,121*	*+1,24,121*	..	*+1,24,121*
	See B. 1.				
B. 3.—Allowances, Honoraria, etc.	..	*43,394*	*+43,394*	..	*+43,394*
	See B. 1.				
B. 4.—Supplies and Services .	..	*55,389*	*+55,389*	..	*+55,389*
	See B. 1.				
B. 5.—Contingencies . .	..	*39,403*	*+39,403*	..	*+39,403*
	See B. 1.				
B. 6.—Grants-in-aid . .	..	*28,345*	*+28,345*	..	*+28,345*
	See B. 1.				
B. 7.—Establishment charges paid to Provincial Governments, etc. . .	..	*16,000*	*+16,000*	..	*+16,000*
	See B. 1.				

ACCOUNT I.—POLITICAL AGENTS—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Other Agencies and Residencies:					
C. 1.—Pay of Officers: Rs. O. 12,60,409 (a) S. —1,24,019	*11,36,390*	*11,32,719*	*—3,671*	*+2,885*	*—6,556*

Important excesses occurred in Madras (Rs. 5,066) and in the Punjab (Rs. 6,771). The former was due to leave salary of an officer who, after serving as Agent to the Governor General, Madras States, was reverted to his substantive cadre under the Provincial Government; the expenditure was incurred towards the end of the year. In the Punjab, the excess was caused mainly by increased expenditure on account of (*i*) Political Probationers under training (Rs. 4,252), (*ii*) payment of the arrears of charge allowance to the late Consul-General, Kashgar (Rs. 1,941) and (*iii*) larger expenditure on leave salary in the Kashmir Residency (Rs. 1,897) counterbalanced by saving of Rs. 2,092 in the Gilgit Agency due to the posting of a junior officer as Agency Surgeon in place of a senior one for whom provision was made in the budget.

These were more than counterbalanced by small savings in other circles.

C. 2.—Pay of Establishments: O. 7,67,370 (b) S. 3,695	*7,71,065*	*7,22,110*	*—48,955*	*—26,454*	*—22,501*

Savings occurred in the accounts of all circles mainly in Bombay (Rs. 18,306) and in the Punjab (Rs. 11,711). The saving in Bombay was due to (*i*) vacancies in the Mahikantha Police Force (Rs. 2,000), (*ii*) the provision for (Rs. 600) for "Allowances to students in Police Training School, Nasik" not being utilised, (*iii*) other unfilled vacancies (Rs. 3,500), (*iv*) appointment of men on the minimum rates of pay (Rs. 7,000) and (*v*) a sum of Rs. 5,000 on account of pension contribution having been erroneously provided under this unit. There seems to have been an insufficient attention to past actuals in framing the estimates in Bombay.

The saving in the Punjab was due chiefly to (*i*) smaller expenditure on leave salary in the Gilgit Agency (Rs. 5,580), (*ii*) the original appropriation for Political Probationers under training having proved excessive (Rs. 4,391), and (*iii*) saving in the Kashmir Residency (Rs. 2,135) due partly to the provision for certain allowances to the Sub-Assistant Surgeons, Kashmir Residency Dispensary having been erroneously made under this sub-head instead of under C. 3. (Rs. 744) and partly to smaller expenditure on leave salary (Rs. 1,361).

	Rs.
(a) Sanctioned on 4th December 1928	—1,350
" " 7th " 1928	4,800
" " 11th " 1928	—1,300
" " 14th " 1928	—1,602
" " 21st " 1928	365
" " 24th " 1928	—11,100
" " 4th January 1929	—8,191
" " 11th " 1929	—2,200
" " 17th " 1929	—9,717
" " 18th " 1929	—3,043
" " 2nd February 1929	1,140
" " 6th " 1929	1,068
" " 9th " 1929	—7,407
" " 20th " 1929	—4,900
" " 25th " 1929	—78,000
" " 26th " 1929	—1,318
" " 2nd March 1929	—500
" " 5th " 1929	—764
	—1,24,019
(b) Sanctioned on 15th August 1928	—220
" " 7th December 1928	—4,800
" " 14th " 1929	272
" " 21st " 1928	4,800
" " 17th January 1929	4,000
" " 18th " 1929	93
" " 29th " 1929	—450
	3,695

ACCOUNT I.—POLITICAL AGENTS—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Other Agencies and Residencies—contd.					
C. 3.—Allowances, Honoraria, etc :					
O. Rs. 3,43,662 (a) S. 21,741	*3,65,403*	*3,74,990*	*+9,587*	*—605*	*+10,192*

Mainly due to increased expenditure in the Punjab (Rs. 13,768) and in the accounts of the Accountant General, Central Revenues (Rs. 6,372) counterbalanced by small savings in other Provinces. In the Punjab the excess was mainly the result of the following :—

	Rs.
(*i*) Kashmir Agency	+8,802
(*ii*) Gilgit Agency	—7,247
(*iii*) Punjab States Agency	+10,517

(*i*) The excess in Kashmir Agency was due partly to greater expenditure on travelling allowance than originally anticipated (Rs. 3,908) and partly to the expenditure on cost of passage (Rs. 5,100) for which no provision was made in the original estimates.

(*ii*) The saving in Gilgit Agency was due to the provision made for travelling allowance in the original estimates having proved large.

(*iii*) The excess in the Punjab States Agency was due to—

(1) Expenditure on cost of passages (Rs. 3,715) ; provision for the cost of passages is said to have been made in the estimates for 1929-30, but as the payment to the Steamship Company was made in December 1928 the expenditure was brought to book in 1928-29.

(2) Debits raised by the Railway Department on account of Inspection Carriage of the Agent to the Governor General, Punjab States (Rs. 6,802) ; no provision was made on this account in the estimates for 1928-29 as the Inspection Carriage was sanctioned after the estimates were framed.

In the accounts of the Accountant General, Central Revenues, the excess occurred mainly in the Sikkim and Bhutan Agency (Rs. 2,456) and in the Bushire Residency (Rs. 3,919). The former excess was due to expenditure on account of travelling allowance on transfer of the Political officer, Sikkim, and cost of passage of an officer not provided for in the original estimates. The expenditure in the Bushire Residency was in connection with the deputation of an officer on special duty in the Persian Gulf, for which no provision existed in the original estimates but was provided by orders of reappropriation under a wrong sub-head D. 3 in Account II, presumably on the assumption that the expenditure was divisible between India and the Home Government.

	Rs.
(a) Sanctioned on 15th August 1928	220
" " 14th December 1928	1,330
" " 21st " 1928	345
" " 24th " 1928	6,850
" " 4th January 1929	6,191
" " 11th " 1929	2,200
" " 17th " 1929	1,205
" " 18th " 1929	400
" " 2nd February 1929	1,000
" " 20th " 1929	1,500
" " 2nd March 1929	500
	21,741

ACCOUNT I.—POLITICAL AGENTS—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Other Agencies and Residencies.—contd.					
C. 4.—Supplies and Services :					
O. Rs. 2,50,539 (a) S. 2,550	*2,53,089*	*2,39,720*	*—13,369*	*+12,872*	*—26,241*
Due to savings mainly in the India Circle (Rs. 15,900) counterbalanced by excess expenditure chiefly in Burma (Rs. 4,212).					
In the India Circle the saving of Rs. 15,900 is made up of (*i*) a saving of Rs. 22,116 in the Gyantse Trade Agency (Tibet) chiefly due to smaller expenditure on the maintenance of Dak and Telegraph lines and (*ii*) an excess chiefly in Nepal (about Rs. 10,000) on account of cost of medicine for which no provision was made in the budget.					
The excess in Burma was due to the purchase of an elephant for an Assistant Political officer not provided for in the original estimates.					
C. 5.—Secret Expenditure .	*16,900*	*18,688*	*+1,788*	*+2,126*	*—338*
Due to increased expenditure in the Sikkim and Bhutan Agency (Rs. 1,959).					
C. 6.—Compensations . .	*1,900*	*300*	*—1,600*	*—1,581*	*—19*
Due to continued appreciation of the rupee rendering the payment of dollar exchange compensation unnecessary.					
C. 7.—Contingencies :					
O. 2,79,046 (b) S. 12,618	*2,91,664*	*2,92,931*	*+1,267*	*—5,353*	*+ 6,620*
Excess occurred mainly in the Punjab (Rs. 11,790) and Burma (Rs. 4,361) and was counterbalanced by savings mainly in the estimates of the Accountant General, Central Revenues (Rs. 7,676) and Bombay (Rs. 4,254).					
The excess in the Punjab was due chiefly to the adjustment of expenditure for the working and maintenance of Telegraph Lines at Misgar for the year 1927-28 and 1928-29 although provision in the budget was made for one year's charge only.					
The excess in Burma was due to unforeseen expenditure on column operation.					
The saving in the estimates of the Accountant General, Central Revenues occurred mainly in Nepal and in some Residencies in the Persian Gulf due generally to economy.					
In Bombay smaller expenditure was incurred on several items of contingencies partly to their fluctuating nature and partly as a result of economy.					

	Rs.
(a) Sanctioned on 4th December 1928	1,350
" " 18th January 1929	1,200
	2,550
(b) Sanctioned on 11th December 1928	1,300
" " 21st " 1928	1,718
" " 24th " 1928	4,250
" " 17th January 1929	3,000
" " 18th " 1929	1,350
" " 2nd February 1929	1,000
	12,618

ACCOUNT I.—POLITICAL AGENTS—concld.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Other Agencies and Residencies—concld.					
C. 8.—Grants-in-aid :					
O. Rs. 7,450 (a) *S.* 2,927	*10,377*	*9,518*	*—859*	*—50*	*—809*
C. 10.—Establishment Charges paid to Provincial Governments, etc. . .	*2,66,060*	*2,73,303*	*+7,243*	*+4*	*+7,239*

Due chiefly to an excess of Rs. 5,598 in Bombay representing mainly the payment to the Bombay Government of leave and pension contribution on the one fourth share of the cost of the Panch Mahals and Rewakantha combined police for which there was no provision in the estimates.

D.—Deduct—Charges recovered from other Governments, Indian States, Local Funds, etc. . . .	*—86,947*	*—2,26,293*	*—1,39,346*	*+110*	*—1,39,456*

The saving to the extent of Rs. 1,64,286 occurred in Bombay representing mainly recoveries amounting to Rs. 1,61,205 from the Colonial Government in respect of Aden expenditure for which no provision was made in the estimates (see also explanations against Sub heads B. 1. to B. 7). In the Central Provinces no recoveries from Indian States (for which a provision of Rs. 24,830 existed) were made before the close of the year.

Totals . *Gross* . . .	*36,47,448*	*40,72,779*	*+4,25,331*	*—16,156*	*+4,41,487*
Deductions . .	*—86,947*	*—2,26,293*	*—1,39,346*	*+110*	*—1,39,456*
Net . . .	*35,60,501*	*38,46,486*	*+2,85,985*	*—16,046*	*+3,02,031*

	Rs
(a) Sanctioned on 26th January 1929	1,827
„ „ 20th February 1929	1,100
	2,927

ACCOUNT II.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Charges on North-West Frontier—Allowances to Tribes (Dera Ghazi Khan)	*13,000*	*12,929*	*—71*	..	*—71*
C.—Charges on North-East Frontier:					
C. 2.—Assam:					
C. 2. (1).—Administration charges.					
O. Rs. 1,14,800 (a) S. 1,512	*1,16,312*	*1,08,593*	*—7,719*	..	*—7,719*
Due to (*i*) appointment of officers on lower rates of pay (Rs. 2,219), (*ii*) less expenditure on travelling allowance (Rs. 2,400) and (*iii*) less touring in the unadministered territories (Rs. 2,600).					
C. 2. (3).—Medical and Steam Launch Establishments	*2,000*	*1,952*	*—48*	..	*—48*
D.—Charges on account of Diplomatic and Consular Services in Persia:					
D. 1.—Pay of Officers:					
O. 3,50,800 (b) S. —9,190	*3,41,610*	*3,48,058*	*+6,448*	*+11,571*	*—5,123*
D. 2.—Pay of Establishments:					
O. 1,79,800 (c) S. 1,271	*1,81,071*	*1,80,210*	*—861*	*—5,075*	*+4,214*

(*a*) Sanctioned on 17th January 1929

		Rs.
(*b*) Sanctioned on 26th January 1929		—5,340
Do.	2nd February 1929	+4,550
Do.	9th February 1929	—2,078
Do.	26th February 1929	—8,182
Do.	12th March 1929	1,860
		—9,190
(*c*) Sanctioned on 26th January 1929		1,040
Do.	5th March 1929	131
Do.	12th March 29	100
		1,271

ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Charges on account of Diplomatic and Consular Services in Persia—contd.					
D. 3.—Allowances, Honoraria, etc.:					
	O. Rs. 76,600 (a) S. 27,755	1,04,355	1,08,104	+3,749	+3,566	+183
Due mainly to decreased expenditure in almost all the Residencies or Agencies in the Persian Gulf than budgeted for in the original estimates. This was more than counterbalanced by increased expenditure in the estimates of the Persia Legation (Rs. 5,769) due mainly to under estimation of charges for Shiraz escort.					
D. 4.—Supplies and Services:					
	O. 38,100 (b) S. 5,857	43,957	1,11,261	+67,304	—8,750	+76,054
Due mainly to expenditure of Rs. 75,362 in the Kerman Consulate incurred on account of the purchase of the consulate building. The local officer was requested in November 1928 to obtain additional appropriation for the expenditure and as a result of subsequent correspondence the local Administration intimated that application had already been made for necessary funds in December 1928. Early in March 1929 the facts were brought to the notice of the Government of India, Foreign and Political Department, but no funds were sanctioned as the proposal reached the Government of India, Finance Department too late to take any action.					
D. 5.—Secret Expenditure .	1,000	962	—38	..	—38
D. 6.—Compensations . .	7,500	7,974	+474	+800	—326
D. 7.—Contingencies:					
	O. 2,02,100 (c) S. 36,237	2,38,337	2,68,243	+29,906	+21,090	+8,816
Due chiefly to increased expenditure in the Bushire Residency (Rs. 18,000), Kowait Consulate (Rs. 5,000), Bunder Abbas (Rs. 3,000) and Kerman (Rs. 3,000) caused mainly by unforeseen expenditure on account of posts and telegraphs charges necessitated by the Political situation.					

		Rs.
(a) Sanctioned on 26th January 1929	. . . . .	2,500
Do. 2nd February 1929	. . . . .	17,250
Do. 2nd March 1929	. . . . .	2,955
Do. 12th March 1929	. . . . .	5,050
		27,7 5
(b) Sanctioned on 2nd March 1929	. . . . .	1,930
Do. 5th March 1929	. . . . .	3,927
		5,857
(c) Sanctioned on 21st December 1928	. . . . .	7,537
Do. 26th January 1929	. . . . .	1,200
Do. 2nd February 1929	. . . . .	27,500
		36,237

ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Charges on account of Diplomatic and Consular Services in Persia—concld.					
D. 8.—Grants-in-aid:					
O. Rs. 2,700 (a) S. 1,845	4,545	4,879	+334	+500	—166
D. 9.—Works . . .	3,500	2,516	—984	—1,000	+16
Smaller expenditure was incurred on account of special repairs in the Shiraz Consulate (Rs. 1,484). This was counterbalanced by an expenditure of Rs. 500 in the Duzdap Consulate not provided for in the original estimates.					
E.—Political Subsidies:					
E. 1.—Muskat Subsidy . .	1,86,400	1,86,400	..	..	..
E. 2.—Bhutan Durbar Subsidy . . .	1,00,000	1,00,000	..	..	..
E. 3.—Other Subsidies . .	20,600	20,500	—100	..	—100
F.—Entertainment Charges . .	21,225	1,11,264	+90,039	—1,165	+91,204
Due to expenditure of Rs. 91,969 incurred in Bombay. The excess represents expenditure in Aden for which no provision was made in the Budget. This was partly counterbalanced by small variations in other Provinces.					
G.—Refugees and State Prisoners:					
G. 1.—Charges in connection with the Late Ex-Amir of Afghanistan;					
G. 1. (1).—Pay of Establishments	2,904	2,751	—153	..	—153
G. 1. (2).—Allowances, Honoraria, etc. . . .	31,977	32,673	+696	+1,000	—304
Due to the deportation of certain Afghan Sardars to Burma.					
G. 1. (3).—Contingencies .	1,775	1,820	+45	+600	—555
G. 2.—Charges in connection with the late Ayub Khan.	40,694	38,621	—2,073	..	—2,073
The original estimate proved high.					

	Rs.
(a) Sanctioned on 26th January 1929	600
Do. 2nd March 1929	1,245
	1,845

ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Refugees and State Prisoners—*concld.*					
G. 3.—Kabul Refugees and State Prisoners:					
	Rs.				
O.	*73,405*	*82,505*	*82,879*	*+374*	*+901*	*—530*
	(a)				
S.	*9,100*				
G. 4.—Other Refugees and State Prisoners:					
O.	*1,77,232*	*1,85,727*	*1,70,062*	*—15,665*	*—9,998*	*—5,667*
	(b)				
S.	*8,495*				

Mainly to savings in Bengal (Rs. 2,953), Punjab (Rs. 3,127) and in Burma (Rs. 9,727).

Less expenditure on account of prisoners under Regulation III of 1818 due to the release of certain detenus chiefly contributed to the saving in Bengal.

In the Punjab the original estimate proved somewhat high.

The saving in Burma was due to earlier transfer of the state prisoners to India (Rs. 12,730) partly counterbalanced by larger expenditure on account of Afghan Detenus (Rs. 3,003).

	Rs.
(*a*) Sanctioned on 20th February 1929	1,500
Do. 5th March 1929	4,500
Do. 15th March 1929	3,100
	9,100

(*b*) Sanctioned on 12th January 1929	20
,, on 26th January 1929	—600
,, on 26th February 1929	9,500
,, on 12th March 1929	—310
,, on 20th March 1929	—115
	8,495

ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Special Political Expenditure :					
H. 1.—Presents to the Government of Nepal . .	*10,00,000*	*10,00,000*	..	..	..
J.—Charges for Organising Indian State Forces :					
J. 1.—Pay of Officers :					
O. Rs. *4,43,700* (*a*) *S.* *—40,770*	*4,02,930*	*3,99,192*	*—3,738*	..	*—3,738*
Due to vacancy.					
J. 2.—Pay of Establishments :					
O. *47,400* (*b*) *S.* *840*	*48,240*	*48,706*	*+166*	*+510*	*—44*
J. 3.—Allowances, Honoraria, etc. :					
O. *93,500* (*c*) *S.* *12,920*	*1,06,420*	*98,230*	*—8,190*	*—2,631*	*—5,559*

Due to smaller charges in consequence of vacancies and to non-receipt from the Military Department of the debits aggregating about Rs. 1,400 on account of the Tourist car used by the Military Adviser-in-Chief.

J. 4.—Contingencies . .	*32,600*	*27,305*	*—5,295*	*—73*	*—5,222*

The provision for the purchase of Books and Publications was partly utilised.

J. 5.—Charges in connection with the school for senior officers :					
O. *4,000* (*d*) *S.* .. *2,010*	*6,010*	..	*—6,010*	*—6,010*	..

Due to adjustment of charges under three different sub-heads J. 5 (1), J. 5 (2) and J. 5 (3) sanctioned during the year.

	Rs.
(*a*) Sanctioned on 1st September 1928	—2,010
,, on 7th November 1928	—840
,, on 1st December 1928	—12,920
,, on 21st December 1928	—24,765
,, on 12th January 1929	—20
,, on 9th February 1929	—215
	—40,770

(*b*) Sanctioned on 7th November 1928.
(*c*) Sanctioned on 1st December 1928.
(*d*) Sanctioned on 1st September 1928.

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
J.—Charges for Organising India State forces—concld.					
J. 5.—Charges in connection with the school for senior officers—concld.					
J. 5. (1).—Pay of Officers .	.. See J. 5.	*1,740*	*+1,740*	*+1,750*	*—10*
J. 5. (2).—Pay of Establishments . . .	.. See J. 5.	*869*	*+869*	*+870*	*—1*
J. 5. (3).—Other Charges .	.. See J. (5).	*3,615*	*+3,615*	*+3,604*	*+11*
J. 6.—Grants-in-aid, Contributions, etc.	*15,600*	*17,581*	*+1,981*	*+1,980*	*+1*
Excess is due to the payment of arrears for 1927-28.					
K.—Works (excluding works charges for Diplomatic and Consular Services in Persia):					
O. Rs. *1,44,400* (a) *S.* *79,500*	*2,23,900*	*2,42,552*	*+18,652*	*+8,435*	*+10,217*

Excess to the extent of Rs. 23,364 occurred in the India circle. This was partly counterbalanced by savings mainly in the Punjab (Rs. 3,537) due to the actual price of the land acquired for Punjab states Residency having fallen short of the estimated amount.

In the India Circle excess occurred under the following :—

	Rs.
(*i*) Kabul Legation	9,908
(*ii*) Sikkim and Bhutan Agency	7,918
(*iii*) Mewar Bhil Corps	3,420
(*iv*) Pay and Accounts Officer Bangalore . .	2,118
	23,364

(*i*) The expenditure was in connection with the Kabul Legation Buildings. Based on progress of actuals, the original appropriation was increased to Rs. 47,000 by a supplementary allotment of Rs. 7,000 which however proved inadequate.

(*ii*) The excess represents mainly expenditure on (*i*) Nyangchu River protective works in Gyantse (Rs. 3,286) sanctioned during the year and (*ii*) the disposal of Tibet mail service motor cars (Rs. 4,663) incurred under the sanction of the Government of India, Foreign and Political Department who ordered that the excess would be dealt with through the Appropriation Report. (See note on Appropriation Accounts)

(*iii*) Represents expenditure on petty construction and repairs originally provided for under sub head L. 2. (5).

(*iv*) Represents expenditure incurred for the construction of quarters for the Secretary to the Resident, Mysore.

	Rs.
(*a*) Sanctioned on 25th February 1929	78,000
,, on 11th March 1929	7,000
,, on 12th March 1929	—5,500
	79,500

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	3	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
L.—Miscellaneous :					
L. 1.—Malwa Bhil Corps :					
L. 1 (1).—Pay of Officers .	*17,000*	*14,337*	*—2,663*	..	*—2,663*
A junior officer was appointed as commandant (Rs. 1,463) and the provision for leave salary was not utilised (Rs. 1,200).					
L. 1 (2).—Pay of Establishments	*52,300*	*51,173*	*—1,127*	*—10*	*—1,117*
L. 1 (3).—Grain Compensation Allowance . .	*20,000*	*16,716*	*—3,284*	*—2,400*	*—884*
Expenditure under this head is dependent upon prices of articles of food—cheaper prices account for the savings.					
L. 1 (4).—Other Charges	*30,500*	*30,661*	*+161*	*+2,410*	*—2,249*
L. 2.—Mewar Bhil Corps :					
L. 2 (1).—Pay of Officers:					
O. Rs. 46,700 (a) S. —470	*46,230*	*46,242*	*+12*	..	*+12*
L. 2 (2).—Pay of Establishments:					
O. 1,01,700 (a) S. 80	*1,01,780*	*1,02,544*	*+764*	*+900*	*—136*
L. 2 (3).—Grain Compensation Allowance . .	*19,000*	*19,011*	*+11*	..	*+11*
L. 2 (4).—Grants-in-aid :					
O. .. (a) S. 6,350	*6,350*	*4,777*	*—1,573*	..	*— ,573*
Due to the provision made for passage contributions of officers of the Army in India Reserve Serving with the Corps ; but subsequently it was decided that such officers were not entitled to free passages allowed to regular officers of the Indian Army.					
L. 2 (5).—Other Charges :					
O. 60,900 (a) S. 390	*62,290*	*58,871*	*—3,419*	*—4,300*	*+881*

See K.

(a) Sanctioned on 2nd March 1929.

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
L.—Miscellaneous——contd.						
L. 3.—Secret Service Expenditure of His Excellency the Viceroy:						
	Rs.					
O.	*55,000*	*52,900*	*52,900*	..	..	..
	(a)					
S.	*—2,100*					
L. 4.—Other Charges:						
L. 4 (1).—Pay of Officers:						
O.	..	*1,344*	*,344*	..	..	..
	(b)					
S.	*1,344*					
L. 4 (2).—Pay of Establishments:						
O.	*29,120*	*31,520*	*27,622*	*—3,898*	*—2,468*	*—1,430*
	(c)					
S.	*2,400*					

Savings occurred in the estimates of all circles chiefly in Bombay (Rs. 1,594) as the provision for leave salary and temporary establishment was only partially utilised.

	Rs.
(*a*) Sanctioned on 20th March 1929.	
(*b*) Sanctioned on 28th March 1929	580
Do. on 5th March 1929	764
	1,344
(*c*) Sanctioned on 14th January 1929	1,000
Do. on 8th March 1929	1,400
	2,400

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
L.—Miscellaneous—concld.					
L. 4 (3).—Other Expenses:					
O. Rs. *1,61,479* (*a*) *S. 85,170*	*2,46,949*	*2,59,1·9*	*+12,180*	*—564*	*+12,744*

The following are the more important variations:—

		Appropriation.	Expenditure.
		Rs.	Rs.
India	(1) Bushire	67,560	54,8[illegible]5
	(2) Sikkim and Bhutan Agency	10,000	5,039
	(3) Pay and Accounts Office, Secretariat	87,244	83,968
	(4) Bombay	4,059	9,003
	(5) Madras	4,465	983
	(6) Punjab	4,960	36,562
	(7) Assam	6,300	8,025

The saving under (1) was due to smaller expenditure against the provision for the hire of Despatch Vessel for the Political Resident.

The saving under (2) was due to smaller expenditure in connection with the education of Bhutanese Boys against the sanctioned provision of Rs. 10,000.

The saving under (3) was mainly due to smaller expenditure under Purchase and Repair of Insignia of India Order (Rs. 1,789) and non-utilisation of the provision of Rs. 1,000 under "Miscellaneous".

The excess under (4) was due to (*i*) unanticipated payment of rent for the premises in Bombay occupied by the Pilgrim Department (Rs. 1,800) (*ii*) Payment of customs duty on ordnance stores supplied to the Indian States (Rs. 1,000) and (*iii*) maintenance charges of certain Abyssinian and Persian Gulf Prisoners confined in the Provincial Jails (Rs. 2,100).

The saving under (5) was mainly due to the retention of funds, towards the probable expenditure on account of verification of boundaries between the British Frontier and Indian States, and payment of custom duty on arms and ordanance stores supplied to Indian States.

The large excess under (6) occurred under (*i*) Demarkation of boundaries (Rs. 3,701) due to expenditure incurred on the construction of new boundary pillars in the Multan Division, (*ii*) Customs duty on arms and ammunition supplied to the Indian States (Rs. 30,078) for which no provision was made, counterbalanced by a saving of Rs. 2,000 under the head "Khilat to Indian Chief on Succession".

The excess under (7) was due mainly to debit for custom duty on arms and accoutrements belonging to an Indian State having been received after the close of the year.

Total	*42,54,857*	*44,27,768*	*+1,72,911*	*+16,046*	*+1,56,865*

	Rs.
(*a*) Sanctioned on 21st December 1928	10,000
Do. on 4th January 1929	2,000
Do. on 26th January 1929	—1,[illegible]27
Do. on 2nd February 1929	—52,440
Do. on 6th February 1929	—1,068
Do. on 9th February 1929	9,700
Do. on 20th February 1929	800
Do. on 27th February 1929	44,691
Do. on 8th March 1929	1,070
Do. on 11th March 1929	600
Do. on 12th March 1929	—1,200
Do. on 28th March 1929	72,544
	85,470

ACCOUNT III.—EXPENDITURE IN ENGLAND AND EXCHANGE.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
A.—Expenditure in England:						
A. 1.—Leave and Deputation Salaries:-						
	Rs.					
O.	*6,27,000*	*6,67,000*	*6,77,480*	*+10,480*	*+13,000*	*—2,520*
	(a)					
S.	*40,000*					
A. 2.—Stores:						
O.	*13,000*	*14,667*	*14,187*	*—480*	..	*—480*
	(a)					
S.	*1,667*					
A. 3.—Other Charges:						
O.	*6,40,000*	*7,37,333*	*7,21,600*	*—15,733*	*—13,000*	*—2,733*
	(a)					
S.	*97,333*					

Appropriation based on expenditure in 1927-28 was not fully utilised, partly due to transfer of certain expenditure to the new major head 'Frontier Watch and Ward" (Rs. 27,106). The saving was partly counterbalanced by the excess of Rs. 11,373 largely due to expenditure in connection with the Indian States Committee.

B.—Los or Gain by Exchange:						
O.	..	*6,000*	*2,568*	*—3,432*	..	*—3,432*
	(a)					
S.	*6,000*					
			See paragraph 41, Chapter III.			
Total . . .		*14,25,000*	*14,15,835*	*—9,165*	..	*—9,165*

NOTE.

Unprofitable outlay on motor mail service between Phari and Gyantse.

In paragraph 5 on page 597 of the Report on Appropriation Accounts for the year 1927-28, it was stated that the motor mail service resulted in a loss to Government. The up-to-date figures since reported by the Political Officer are Rs. 4,655 representing the cost of the transport of the cars from Tibet and other incidental charges, and Rs. 4,909 representing sale proceeds of the cars and spare parts.

(a) Sanctioned on 5th February 1929.

IMPORTANT COMMENTS.

Abandoned claim of Government in connection with the rent of a residential building.

It came to the notice of the Inspecting Audit Officer during a tour of inspection that a certain departmental building had been occupied for a long time by Officers who paid no rent. The matter was reported to the local Government on the 12th October 1928 with the request that steps might be taken for the recovery of rent from the date of occupation. It was originally a Forest Inspection bungalow transferred to the Political Department and occupied by the Officer with effect from the 12th February 1921, repairs to it having been carried out by the permanent coolie corps belonging to the Political Department. The Officer, who had held charge continuously since 1912, had then just retired. He explained that he had been under the impression that he had been allowed to occupy the bungalow free of rent on condition that he reserved a room for the Forest Officer, when necessary. The Governor in Council has not wholly accepted this explanation and considered it probable that the officer thought it unnecessary to raise the question of rent until some one asked for it. But in view of the long period during which this arrangement had been allowed to subsist and the difficulty now of assessing rent for a period of nearly 8 years on a bungalow that has not been regularly repaired and the fact that the officer concerned had actually retired, the Governor in Council considered that it would be unreasonable to make any demand now. In virtue, therefore, of the powers conferred on him he directed that recovery of rent from the Officer in respect of the bungalow should be waived, rent being recovered from the present incumbent from the 12th October 1928 at Rs. 60 per month.*

Delays in the submission of payees' receipts to the Accounts Office in respect of sums drawn on contingent bills.

2. In an office under a minor local Administration, long delays were noticed in the submission to the Accounts Office of payees' receipts relating to sums drawn on contingent bills. In one instance it was also noticed that the date on a receipt had been altered so as to conceal the delay in payment. The matter was taken to the notice of the head of the Administration and an investigation of the causes responsible for such delays, carried out under his orders, disclosed that the payment of three bills amounting to Rs. 533 was delayed for more than 2 months in two cases and more than 3 months in the third case, and that in six cases the receipts taken from payees were sent to the Accounts Office only after long delays—the delays being more than two months in one case, more than 3 months in another, more than 4 months in three cases, and more than 5 months in the remaining case.

It was apparent that the delays, whether in payment or in the submission of payees' receipts to the Accounts Office, were almost entirely due to the contingent register not being properly written up by the Cashier and to

* Comptroller, Assam.

the lack of effective check and supervision by the ministerial head of the office. The head of the Administration, while absolving the Cashier of any intention of misappropriating Government funds, found that he failed entirely to appreciate the weight of duties and responsibilities of a Cashier in a Government office and that he was guilty of negligence and grave dereliction of duty He also found that the ministerial head of the office showed grave neglect in the discharge of his duties.

He accordingly punished the Cashier by ordering an entry of a reprimand in his service book, reverting him from the post of Cashier to that of an ordinary clerk, stopping his increment for one year and postponing future increments by one year. The case against the ministerial head of the office has been reported to the Government of India for orders which are awaited.* (P.)

* Audit Officer, Experiments, Bengalore.

FRONTIER WATCH AND WARD (*All Non-voted*).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with FRONTIER WATCH AND WARD.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"29-A—Frontier Watch and Ward";					
A.—Frontier Constabulary and Militia;					
A. 1.—Pay of Commandant and Other Officers	Rs. O. 44,925 (a) S.—5,325	39,600	57,082	+17,482	+22,485	—5,003
Increased expenditure of Rs. 18,427 was incurred under "Expeditionary charges" (see Note 2). This was reduced by a saving of Rs. 945 in connection with the ordinary administration of the North-East Frontier.					
A. 4.—Pay of Establishments .	1,56,020	1,60,481	+4,461	+25,910	—21,449
Excess expenditure under "Expeditionary charges" (Rs. 16,524) was partly counterbalanced by a saving (Rs. 12,063) in connection with the ordinary administration of the North East Frontier.					
A. 5.—Allowances, Honoraria, etc.	74,150	71,795	—2,355	+6,510	—8,865
Due to a saving of Rs. 18,101 under ordinary administration owing to vacancies in the cadre of officers and force counterbalanced by an excess of Rs. 15,746 on account of Expeditionary charges.					
A. 6.—Supplies and Services .	2,31,280	3,61,996	+1,30,716	+2,91,430	—1,60,714
An excess of Rs. 1,91,884 occurred under "Expeditionary charges" (*see* Note 2). This was reduced by a saving of Rs. 61,168 under ordinary administration owing to the reduced demand of supplies and coffee shop stores at several out posts.					
A. 7.—Contingencies.	O. 54,625 (a) S. —5,500	49,125	38,316	—10,809	+11,365	—22,174
Represents saving in connection with the ordinary administration of the North-East Frontier owing to general economy in expenditure (Rs. 13,493), counterbalanced by increased expenditure on account of Expeditionary charges (Rs. 2,684). *See* Note 2.					
A. 8.—Grants-in-Aid . .	3,000	5,660	+2,660	..	+2,660
Due to arrear adjustments of debit on account of passage contribution received from the Military Department in the final accounts of the year.					
A. 9.—Contribution . .	61,74,000	61,74,000	..	..	..

(a) Sanctioned on 20th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "29-A.-Frontier Watch and Ward—contd.					
B.—Buildings and Communications;					
B. 1.—Expenditure in Waziristan	*54,000*	*53,047*	*—953*	*+1,383*	*—2,336*
B. 2.—Expenditure on Roads of Military Importance— Rs. *O. 20,96,000* (a) *S. 7,91,000*	*28,87,000*	*31,02,469*	*+2,15,469*	*+1,92,340*	*+23,129*

Due mainly to excess expenditure (*i*) on the construction of the screw Pile bridge over Takkizam (about Rs. 80,000), (*ii*) on constructing Wana Sarwakai road (Rs. 1,68,000 roundly) and (*iii*) on construction of unmetalled road from Thal-Idaq with a bridge over Kaitu (Rs. 47,000). These excesses were reduced by savings under "Repairs" (Rs. 50,000) and about Rs. 30,000 on construction of a bridge on the Khyber Road and on minor works.

B. 3.—Expenditure on Buildings of Militia and Frontier Constabulary. *O. 5,31,000* (b) *S. 1,19,174*	*6,50,174*	*5,75,981*	*—74,193*	*—65,620*	*—8,573*

Mainly due to smaller expenditure in the North-West Frontier Province on certain works (about Rs. 64,000) and repairs (about Rs. 10,000). An excess expenditure of Rs. 4,156 in Assam on special repairs to certain buildings was counterbalanced by a saving of Rs. 4,335 in Baluchistan.

B. 4.—Miscellaneous Works. *O. 12,78,900* (c) *S. 3,990*	*12,82,890*	*13,65,828*	*+82,938*	*+1,20,033*	*—37,095*

Excess occurred in Burma (Rs. 1,05,211) and in Baluchistan (Rs. 1,987), partially reduced by savings in Assam (Rs. 20,248) and in the North-West Frontier Province (Rs 4,012). The excess in Burma was mainly due to rapid progress of work in connection with the construction of N'Sopzup Samprabum Cart road. The saving in Assam was on account of less expenditure on repairs than anticipated.

	Rs.
(*a*) Sanctioned on 9th April 1928	4,00,000
" 11th August 1928	1,41,000
" 23rd November 1928	2,50,000
	7,91,000
(*b*) Sanctioned on 11th August 1928	77,500
" 23rd November 1928	15,000
" 14th December 1928	29,674
" 20th March 1929	—3,000
	1,19,174
(*c*) Sanctioned on 12th February 1929	—960
" 19th February 1929	9,950
" 20th March 1929	—5,000
	3,990

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —,	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "29-A.-Frontier Watch and Ward"—contd.					
B.—Buildings and communications—concld.					
B. 5.—Establishment and Audit Charges. Rs. O. 8,26,200 (a) S. 1,01,755	9,27,955	6,30,308	—2,97,647	—2,56,922	—40,725

Represents savings in several Provinces mainly in Burma (Rs. 1,26,471) and in the North-West Frontier Province (Rs. 1,62,603). The saving in Burma was due to a lump cut of Rs. 4,50,000 made by the Government of India under "B 4.—Miscellaneous Works" without a proportionate reduction under this head. The saving in the North-West Frontier Province was due to the distribution of charges on *pro rata* basis.

B. 6.—Tools and Plant. O. 51,100 (b) S. 13,352	64,452	49,049	—15,403	+1,985	—17,388

Mainly in the North-West Frontier Province (Rs. 16,808) due to *pro rata* distribution.

C.—Miscellaneous:

C. 1.—Pay of Officers. O. 87,230 (c) S. —9,950	77,280	42,329	—34,951	—22,135	—12,816

Relates to Burma. The saving occurred under (i) "Expeditionary charges" (Rs. 25,646, and (*ii*) ordinary administration of the North East-Frontier (Rs. 9,305) owing to change of incumbents. *See* Notes 2 and 3.

C. 2.—Pay of Establishments .	1,62,292	1,05,605	—56,687	—48,406	—8,281

Mainly to savings in Burma (Rs. 51,595) which occurred under (*i*) ordinary administration due to the provision made for supernumerary and reserve sub-Assistant Surgeons not having been utilised (Rs. 6,242) and to (*ii*) petty variations under other heads (Rs. 2,931) and (*iii*) Expeditionary charges (Rs. 42,442). *See* Notes 2 and 3.

C. 3.—Allowances, Honoraria, etc. . . .	63,617	44,404	—19,213	—10,488	—8,725

Mainly due to savings in Burma under (*i*) ordinary administration (Rs. 12,086) on account of smaller expenditure under "House-rent and Other Allowances" (Rs. 4,500) and "Travelling Allowances" (Rs. 7,600) owing to change of incumbents etc.—See also C. 1 and C. 2. and (*ii*) Expeditionary charges (Rs. 7,067). *See* Notes 2 and 3.

	Rs.
(*a*) Sanctioned on 9th April 1928	60,000
" 11th August 1928	32,775
" 14th December 1928	4,450
" 23rd November 1928	6,250
" 20th March 1929	—1,720
	1,01,755
(*b*) Sanctioned on 9th April 1928	6,000
" 11th August 1928	3,277
" 23rd November 1928	3,750
" 14th December 1928	445
" 20th March 1929	—120
	13,352

(*c*) Sanctioned on 19th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "29-A. Frontier Watch and Ward—contd.					
C.—Miscellaneous—concld.					
C. 4.—Supplies and Services .	*4,71,573*	*1,83,955*	*—2,87,618*	*—3,17,687*	*+30,069*
Mainly due to savings in Burma (Rs. 2,82,289) due to smaller expenditure (Rs. 2,88,604) under Expeditionary Charges (*see* Notes 2 and 3) counterbalanced by an excess of Rs. 6,315 owing to larger expenditure on carriage of rations. The original appropriation in Burma (Rs. 4,16,023) was reduced to Rs. 98,240 by orders of reappropriation, sanctioned on different dates resulting in an excess of Rs. 35,494 which remained uncovered.					
C. 5.—Contingencies. . .	*50,088*	*64,783*	*+14,695*	*+24,191*	*—9,496*
Due chiefly to excess expenditure in Burma (Rs. 14,984) on Expeditionary charges (Rs. 20,914) owing to unspent balances of advances drawn by officers in charge of Expeditions having been refunded in the subsequent year. This was partly counterbalanced by petty savings under various heads in connection with ordinary administration (Rs. 5,930).					
C. 6.—Grants-in-aid Rs. *O. 3,000 (a) S. 960*	*3,960*	*4,330*	*+370*	*+600*	*—230*
D.—Expenditure in England:					
D. 1.—Leave and Deputation Salaries: *O. 67,000 (b) S. —6,334*	*60,666*	*58,387*	*—2,279*	..	*—2,279*
D. 2.—Overseas pay . .	*47,000*	*39,773*	*—7,227*	..	*—7,227*
D. 3.—Sundry Items *O. 13,000 (c) S. 5,667*	*18,667*	*18,800*	*+133*	..	*+133*
E.—Loss or Gain by Exchange *O. — (c) S. 300*	*300*	*229*	*—71*	..	*—71*
Reserve *O. .. (d) S. —16,564*	*—16,564*	..	*+16,564*	*+23,026*	*—6,462*
	See Note I.				
Total .	*1,35,32,525*	*1,32,08,607*	*—3,23,918*	..	*—3,23,918*

	Rs.
(a) Sanctioned on 12th February 1929.	
(b) Sanctioned on 5th February 1929	—5,667
,, 20th February 1929	—667
	—6,334

(c) Sanctioned on 5th February 1929.

(d) Sanctioned on 20th March 1929.

NOTES.

1. The operations upon the Reserve under Frontier Watch and Ward for 1928-29 were as follows :—

	Rs.
Original provision for Reserve	..
Add—Amount withdrawn to the Reserve from Provinces and Areas :—	
Assam	7,035
North-West Frontier Province	16,564
	23,599
Deduct—Amount allotted to Provinces and Areas from time to time:—	
North-West Frontier Province	573
Balance .	23,026
Amount surrendered to Government	16,564
Balance lapsed .	6,462

2. Provision for Military Police expenditure in connection with the Triangle and the Naga Hills expeditions during the latter part of 1928-29 was made in the budget under the minor head "C. Miscellanous" instead of under the minor head "A. Frontier Constabulary and Militia". This generally caused excesses under the latter head and savings under the former head.

3. The total provision for Expeditionary charges made under the several heads was Rs. 5,98,655 and the total expenditure was Rs. 5,03,737. The savings in the expeditionary chrages were generally due to late commencement and early termination of expedition during the year.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

ORIGINAL WORKS—BUILDINGS.

[Sub heads B1, B3 and B4].

	Appropriation.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 specifically provided for in the Budget.				
(*a*) Estimated to cost above Rs. 50,000.				
1. Constructing additional accommodation for Frontier Constabulary, Tank	*13,000*	*—1,387*	*14,387*	..
Estimate Rs. 2,36,033 ; expenditure to end of March 1929 Rs. 2,27,391 ; completed.				
2. Constructing Frontier Constabulary Post, Bain	*77,000*	*77,178*	..	*178*
Estimate Rs. 1,20,000 ; expenditure to end of March 1929 Rs. 87,791 ; in progress.				
3. Constructing Frontier Constabulary Post, Draghandri	*47,500*	*42,493*	*5,007*	..
Estimate Rs. 72,501 ; expenditure to end of March 1929, Rs. 67,666 ; in progress.				
4. Constructing Scout Post and civil serai at Dosalli	*15,000*	*14,845*	*155*	..
Estimate Rs. 63,000 ; expenditure to end of March 1929, Rs. 14,845 ; in progress.				
5. Constructing Military Police Buildings in the Putao area	*1,50,000*	..	*1,50,000*	..
No estimate was sanctioned ; expenditure to end of March 1929, *Nil.*				
6. Constructing Hospitals in the Putao Area	*50,000*	..	*50,000*	..
No estimate was sanctioned ; expenditure to end of March 1929, *Nil.*				
7. Constructing Military Police Buildings at Myitkyina	*2,50,000*	..	*2,50,000*	..
Estimate Rs. 2,76,137 ; expenditure to end of March 1929, *Nil.*				

General Remarks :—No expenditure was incurred on works Nos. 5, 6, and 7 owing to the lump out of Rs. 4,50,000 made by the Government of India under 'B. 4 Miscellaneous Works' in the Burma Circle.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.—*contd.*

ORIGINAL WORKS—BUILDINGS—*concld.*

[Sub-heads B1, B3 and B4].

	Appropriation.	Expenditure.	Balance. Unexpended.	Balance. Excess.
	Rs.	Rs.	Rs.	Rs.
II. Other Major works specially provided for in the Budget	..	..	..	..
III.—Unforeseen Major works not specifically provided for in the Budget :				
8. Constructing Scout Post, Boya	..	*1,103*	..	*1,103*
Estimate Rs. 1,00,984 ; expenditure to end of March 1929 Rs. 92,446 ; completed.				
9. Supplementary Works Frontier Constabulary headquarters, Tank.	..	*4,699*	..	*4,699*
Estima e Rs. 1,28,500 ; expenditure to end of March 1929 Rs. 4,699 ; in progress.				
10. Electrification Scout Post, Jandola	..	*—478*	*478*	..
Estimate Rs. 68,200 ; expenditure to end of March 1929 Rs. 64,565 ; completed.				
11. Constructing Civil Hospital, Razmak	..	12	..	12
Estimate Rs. 52,192 ; expenditure to end of March 1929 Rs. 52,822 ; completed.				
12. Constructing Scout Post, Mirali	..	*—503*	*503*	..
Estimate Rs. 3,37,271 ; expenditure to end of March 1929 Rs. 2,28,773 ; in progress.				
13. Extension of Scout Post, Miranshah	...	*204*	..	*204*
Estimate Rs. 4,29,894 ; expenditure to end of March 1929 Rs. 4,37,138 ; in progress.				
14. Constructing accommodation for Police Subordinates, North Camp. Razmak	..	*3*	..	*3*
Estimate Rs. 57,420 ; expenditure to end of March 1929 Rs. 47,172 ; completed.				
15. Constructing Frontier Constabulary Post and Civil Serai at Darazinda	..	*—60*	..	*60*
Estimate Rs. 3,24,834 ; expenditure to end of March 1929 Rs. ?,44,431 ; completed.				
16. Constructing Pumping Station at Kotkai	..	*17,950*	..	*17,950*
Estimate Rs. 39,819 ; expenditure to end of March 1929 Rs. 22,050 ; in progress.				
17. Constructing 6 British Officers' quarters at Miranshah	..	*4*	..	*4*
Estimate Rs. 52,959, expenditure to end of March 1929 Rs. 8,143 ; work in progress.				
18. Replacement of Pumping Station, Sararogha	..	*18*	..	*18*
Estimate Rs. 65,207 ; expenditure to end of March 1929 Rs. 18 ; in progress.				
19. Collection of Materials for Suprabam and Fort Hertz Building Project	..	*—23,405*	*23,405*	..
Estimate Rs. 57,000 ; expenditure to end of March 1929 Rs. 31,450 ; in progress.				
20. Constructing Assistant Superintendents' quarters at Fort Hertz	..	*3,019*	..	*3,019*
Estimate Rs. 20,911 ; expenditure to end of March 1929 Rs. 23,888 ; in progress.				
21. Constructing Assistant Superintendents' quarters at Suprabam	..	*9,617*	..	*9,617*
Estimate Rs. 30,000 ; expenditure to end of March 1929 Rs. 36,349 ; completed.				
IV.—Minor Works :				
22. All Works Collectively	*1,89,750*	*1,41,976*	*47,774*	..

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.—*concld.*

ORIGINAL WORKS—COMMUNICATIONS.

[Sub-heads H1, B2 and B4].

	Appropriation. Rs.	Expenditure. Rs.	Balance. Unexpended. Rs.	Excess. Rs.
I.—Major Works above Rs. 50,000 specifically provided for in the Budget.				
(*a*) Estimated to cost above Rs. 50,000.				
1. Constructing Screwpile bridge over Takkizam on Sararogha-Razmak Road	*1,00,000*	*1,80,357*	..	*80,357*
Estimate Rs. 7,53,000 ; expenditure to end of March 1929 Rs. 2,05, 299; in progress.				
2. Constructing Second Class Road from Sarwakai to Wana	*10,50,000*	*12,17,776*	..	*1,67,776*
Estimate Rs. 40,34,244 ; expenditure to end of March 1929 Rs. 17,59,124 ; in progress.				
3. Constructing unmetalled road from Thal-Idaq—with a bridge over Kaitu	*2,00,000*	*2,46,855*	..	*46,855*
Estimate Rs. 17,87,000 ; expenditure to end of March 1929 Rs. 3,52,646 ; in progress.				
4. Widening Kohat-Peshawar Road . . .	*1,40,000*	*1,39,953*	*47*	..
Estimate Rs. 2,45,889 ; expenditure to end of March 1929 Rs. 1,77,930 ; in progress.				
5. —Constructing a bridge on the Khyber Road on the Alimasjid Gorage	*61,000*	*49,680*	*11,320*	..
Estimate Rs. 1,52,965 ; expenditure to end of March 1929 Rs. 1,39,370 ; completed.				
6. Constructing of N'Sop Sumprabum cart road, etc.	*4,00,000*	*5,25,706*	..	*1,25,706*
Estimate Rs. 17,75,911 (revised) ; expenditure to end of March 1929 Rs. 15,94,368 ; in progress.				
II —Other Major Works specifically provided in the Budget.	..	..	..	
III.—Unforeseen Major Works not specifically provided for in the Budget . . .				
7. Constructing third class metalled road from Draban to Ghaznikhel	..	*18,306*	..	*18,306*
Estimate Rs. 38,40,000 ; expenditure to end of March 1929 Rs. 39,01,239 ; completed.				
8. Constructing unmetalled cart track Razani to Duttakhel	..	*—3,661*	*3,661*	..
Estimate Rs. 1,09,511 ; expenditure to end of March 1929 Rs. 94 262 ; completed.				
9. Constructing accommodation for Political subordinates, South Camp, Razmak.	..	*—1*	*1*	..
Estimate Rs. 48,173 ; expenditure to end of March 1929 Rs. 47,933 ; completed.				
IV.—Minor Works :				
10. All works collectively	*1,31,000*	*1,38,044*	..	*7,044*

IMPORTANT COMMENTS.

Deliberate abandonment of the prescribed system of accounts, falsification of vouchers and other documents, and temporary retention of a considerable sum of money by an Assistant Engineer.

Several contractors of a backward tract complained to the Civil authorities of the locality that they had been underpaid by the Assistant Engineer in charge of the subdivision.

A preliminary Public Works Departmental enquiry showed that the complainants generally had not been paid the sums of money shown as so paid to them in the Assistant Engineer's official cash book. When challenged by the Officer conducting the preliminary enquiry the Assistant Engineer first suggested that the reason was probably that in several instances he had shown on one voucher as paid in the name of one contractor all the works which had been executed by several contractors. This answer not being considered satisfactory by the investigating officer, he said he would call one of the contractors concerned and could carry out no further enquiry until the contractor arrived. The Assistant Engineer then confessed that he had committed several financial irregularities, and at the instance of the officer conducting the enquiry recorded them in writing. On this written statement definite charges were framed against the officer; he was placed under suspension, and was called upon to show cause against dismissal.

The chief irregularities committed by the Assistant Engineer (on his own admission) were :—

(1) He recorded measurements in Measurement Books which did not correspond to the quantities of work actually done at the time they were made. For instance, he made—

(*a*) deliberate overmeasurements of construction work and charged off more expenditure to the same head than was actually incurred (but paid the contractors only their just dues) thus creating an unauthorised fund from which he paid for maintenance and other unsanctioned works, such as, the cutting of a path for his own usage, the employment of an irregular durwan at Fort Hertz, etc., without accounting for such latter expenditure in his official accounts;

(*b*) advance (fictitious) measurements to save clerical labour;

(2) He entered in his official cash book as paid sums of money which were not in fact fully disbursed to the parties alleged to have been paid, and failed to record in the cash book deposits made to him by contractors. These deposits and unauthorised recoveries deducted from contractors at the time of payment of bills instead of being passed through the cash book were merged in the unauthorised fund mentioned in 1(*a*) above with a view to supplementing his allotment for maintenance work;

(3) He made payments for work done without preparing and submitting supporting vouchers.

(4) He made payments to several contractors on one voucher in the name of one contractor.

(5) He granted cash loans out of Government money to contractors on an extensive scale and omitted to show the loans in his cash book, and consequently.

(6) He submitted each month a false certificate of the cash balance vastly different from the actual sum in his actual possession; particularly when he handed over charge of his subdivision showing an excess of Rs. 20 in his cash book although the amount of excess according to his own subsequent statement was Rs. 6,620.

(7) He utilised establishment money which could not be disbursed immediately to swell his Reserve fund, which was utilised to finance his irregular method of working;

(8) He failed to preserve any official accurate accounts of the transactions relating to the Reserve fund created in the manner indicated in items 1(*a*), (2) and (7) above, and mixed up Government money with his private money in his personal bank pass book in such a manner that the transactions relating to the former cannot easily be separated;

(9) He kept some sort of a private account of the debits and credits to the Reserve fund account but destroyed it periodically—the final accounts being destroyed when he discovered that he had a surplus of Rs. 6,600 to account for at the time of handing over charge of his sub-division.

(10) As the result of the irregular method of accounting indicated in the foregoing paragraphs, the Assistant Engineer was left in possession of a sum of Rs. 6,600 (which did not appear as an outstanding in the Government accounts) which he failed to hand over to his successor on relief, but which he paid into the Treasury on 10th September 1928 several months after his relief.

The charges were investigated by an experienced Executive Engineer under the direction of the Chief Engineer who after examining the private bank pass book of the Assistant Engineer and his general private financial transactions as disclosed therein, came to the conclusion that the Assistant Engineer " had acted perfectly honestly with the Government funds " irregularly dealt with and that he had not misappropriated any Government money for his own private ends. In view of this fact and in view of the Assistant Engineer's lack of experience in accounts, his shortage of staff, the peculiar conditions obtaining in the area in which he worked, his superior up-bringing and the probability of his having to pay up a large sum for lost rations, the Chief Engineer recommended and the local Government ordered that he be retained in the department losing two years' seniority and increments, which stoppage of increments should affect future increments for at least 10 years, after which the punishment order may be reviewed.". The case was one of deliberate disregard of the existing rules in the Public Works Account Code.

The irregularities were committed in 1927 and the beginning of 1928 and at this distance of date it is very difficult to say definitely whether Government has lost any money as the accounts which are extant are admittedly false

and the private accounts exhibiting the transactions of the "Reserve Fund" have been destroyed. Whether the sum of Rs. 6,600 repaid by the Assistant Engineer is the correct amount that should be recoverable from him cannot be said with certainty and the local Government was, therefore, asked in February 1929 to take steps to satisfy themselves that the works actually done of whatever nature correspond to the amount of Government money drawn *less* the surplus which the Assistant Engineer has refunded. To this no reply has yet been received.

The Assistant Engineer proceeded on leave for 1 year and 2 months from 23rd November 1928 and he has been permitted to resign his appointment with effect from the date of expiry of his leave.*

*Accountant General, Burma.

TERRITORIAL AND POLITICAL PENSIONS.

(*ALL NON-VOTED.*)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Appropriated, to defray the Expenses in connection with TERRITORIAL AND POLITICAL PENSIONS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—TERRITORIAL AND POLITICAL PENSIONS."					
A.—Territorial and Political Pensions (India):					
A. 1.—Carnatic Stipends	*Rs.* O. 2,06,600 (a) S. —2,020	*2,04,580*	*1,95,894*	*—8,686*	..	*—8,686*

Savings occurred chiefly in Madras (Rs. 8,716) due to casualties and to commutations. In the former case, the consequential saving was retained in expectation of Government sanction for the continuance of the grant of such pensions to the respective heirs. Intimation to the contrary was received late in the year; and the subsequent surrender of the aggregate saving was not accepted by the Finance Department.

A. 2.—Tanjore Pensions.	*22,300*	*17,667*	*—4,633*	..	*—4,633*

Savings occurred in Madras due to casualties and undrawn pensions. The unrectified saving was due to the same cause as that noted under A. 1. above.

A. 3.—Mysore Family Pensions O. 14,650 (b) S. —440	*14,210*	*11,702*	*—2,508*	..	*—2,508*

The bulk of the saving occurred in Bengal (Rs. 2,290) due to some pensions remaining undrawn.

A. 4.—Oudh Wasika Pensions: O. 2,85,060 (c) S. —3,660	*2,81,400*	*2,79,819*	*—1,581*		*—1,581*
A. 5.—Nagpur Burhanshah Family Pensions	*50,000*	*50,000*	—	..	..

	Rs.
(a) Sanctioned on 20th March 1929	—20
" " 12th February 1929	—2,000
	—2,020

(b) Sanctioned on 20th March 1929
(c) Sanctioned on 12th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder un adjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "44—TERRITORIAL AND POLITICAL PENSIONS."—contd.					
A.—Territorial and Political Pensions —contd.					
A. 6.—Bhonsla Family Pensions, etc.:					
O. Rs. 97,700 (d) S. —1,000	*96,700*	*95,492*	*—1,208*	..	*—1,208*
A. 7.—Surat Nawab's Family Pensions . . .	*61,779*	*61,779*	..	..	..
A. 9.—Satara Pensions . .	*30,000*	*30,000*	..	..	..
A. 10.—Pensions granted on the conquest of Sind:					
O. 75,600 (e) S. 23,000	*98,600*	*39,600*	*—59,000*	..	*—59,000*

The saving occurred in Bombay and was due to (*i*) the allotment of Rs. 32,500 (of which the supplementary appropriation of Rs. 23,000 formed a part) sanctioned as a building grant to the family of a political pensioner having remained unutilised and (*ii*) certain pensions sanctioned to the heirs of a deceased pensioner (Rs. 26,400) having remained undrawn.

A. 12.—Pensions to Maharaja Prabhu Narain Singh Bahadur of Benares:					
O. 1,00,000 (e) S. —25,000	*75,000*	*75,000*	..	..	..
A. 13.—Pensions to Syed Ahmed Shah of Meerut .	*11,940*	*11,940*	..	..	..
A. 14.—Nizamat Family Pensions:					
O. 4,03,700 (f) S. 3,760	*4,07,460*	*4,06,858*	*—602*	..	*—602*

(*d*) Sanctioned on 20th March 1929

(*e*) Sanctioned on 12th February 1929.

	Rs.
(*f*) Sanctioned on 12th February 1929	2,250
" 22nd February 1929	1,550
" 20th March 1929	—40
	3,760

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "44—TERRITORIAL AND POLITICAL PENSIONS."—contd.					
A.—Territorial and Political Pensions—contd.					
A. 15.—Oudh Family Pensions.					
O. 2,31,000 (g) S. —12,100	2,18,900	2,13,921	—4,979	..	—4,979
Saving occurred in Bengal due to some pensions remaining undrawn.					
A. 16.—Pensions to Deshmukhs and Deshpandias in Berar	1,80,000	1,72,748	—7,252	..	—7,252
Certain pensions remained undrawn in the Central Provinces.					
A. 17.—Khurda Family Pensions	25,600	25,600	..	..	..
A. 18.—Delhi Family Pensions	28,000	28,193	+193	+400	—207
A. 19.—Pensions to Mahratta Salianadars:					
O. 30,500 (h) S. —3,000	27,500	31,094	+3,594	..	+3,594
Excess occurred in the estimates of the Accountant General, Central Revenues due to certain arrear pensions, which remained undrawn in previous year, having been drawn in February 1929.					
A. 20.—Other Pensions:					
O. 7,24,171 (i) S. 1,060	7,25,231	6,93,882	—31,349	+100	—31,449
Savings occurred chiefly in Bombay (Rs. 12,272), North-West Frontier Province (Rs. 6,290), Bengal (Rs. 3,862) due mainly to casualties and certain pensions having remained undrawn.					

(g) Sanctioned on 12th February 1929 . . . . . Rs. —8,700
" " 20th March 1929 . . . . . —1,850
" " 22nd February 1929 . . . . . —1,550
—12,100

(h) Sanctioned on 12th February 1929.

(i) Sanctioned on 12th February 1929 . . . . . Rs. 1,760
" 19th March 1929 300
" 20th March 1929 . . . . . —1,000
1,060

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "44—Territorial and Political Pensions".—concld.					
B.—Territorial and Political Pensions paid in England (At par):					
B. 1.—Family of the late Maharaja Duleep Singh .					
Rs. O. 1,13,000 (j) S. —333	1,12,667	1,12,295	372	..	—372
B. 2.—Bengal Nizamat Family:					
O. 7,000 (j) S. —667	6,333	5,629	—704	..	—704
C.—Territorial and Political Pensions in Turkish Arabia, Bushire, Khorasan and Persia:					
O. 7,600 (k) S. 1,000	8,600	8,680	+80	..	+80
D.—Charitable Allowances;					
O. 2,53,800 (l) S. 7,550	2,61,350	2,44,917	—16,433	—500	—15,933

Saving occurred in almost all the circles mainly in (*i*) Bombay (Rs. 3,250) due to smaller expenditure on funeral, marriage and other miscellaneous expenses of Mirs and other Political pensioners, for which the provision was intended, (*ii*) United Provinces (Rs. 3,529) due to smaller expenditure during the closing months of the year than was suggested by the progress of actuals, (*iii*) Burma (Rs. 4,368) due to house-rent not having been drawn by a Begum (Rs. 2,400) and to cessation of pension owing to marriage and other causes (Rs. 1,900), (*iv*) the estimates of the Pay and Accounts Officer, Delhi (Rs. 2,165) and Accountant General, Central Revenues (Rs. 3,499) due to smaller expenditure during the closing months than anticipated.

E.—Loss or Gain by Exchange:					
O. .. (k) S. 500	500	203	—297	..	—297
See paragraph 41, chapter III.					
Total . . .	29,48,650	28,12,913	—1,35,737	..	—1,35,737

(*j*) Sanctioned on 20th February 1929.
(*k*) Sanctioned on 12th February 1929.

		Rs.
(*l*)	„ „ 22nd August 1928	1,000
	„ „ 12th February 1929	13,850
	„ „ 19th March 1929	—300
	„ „ 20th „ „	—7,000
		7,550

BANGALORE.

(All Non-voted.)

SUMMARY BY ACCOUNTS of the Sum Expended, compared with the Sum Appropriated to defray the Expenses in connection with the BANGALORE ASSIGNED TRACTS.

Accounts.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Police	*Gross*	*2,98,480*	*2,96,202*	*—2,278*	*+3,042*	*—5,320*
	Deductions	*—1,300*	*—1,537*	*—237*	*—220*	*—17*
	Net	*2,97,180*	*2,94,665*	*—2,515*	*+2,822*	*—5,337*
Account II.—Education.	*Gross*	*3,82,076*	*3,82,982*	*+906*	*+3,743*	*—2,837*
	Deductions	*—13,800*	*—16,097*	*—2,297*	*—2,078*	*—219*
	Net	*3,68,276*	*3,66,885*	*—1,391*	*+1,665*	*—3,056*
Account III.—Medical and Public Health		*3,99,310*	*3,85,475*	*—13,835*	*—9,993*	*—3,842*
Account IV.—Other Expenditure Heads		*2,92,395*	*2,90,527*	*—1,868*	*+5,506*	*—7,374*
Totals	*Gross*	*13,72,261*	*13,55,186*	*—17,075*	*+2,298*	*—19,373*
	Deductions	*—15,100*	*—17,634*	*—2,534*	*—2,298*	*—236*
	Net	*13,57,161*	*13,37,552*	*—19,609*	..	*—19,609*

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT II.—EDUCATION.

Subhead E. 2.—The saving of Rs. 7,221 in the appropriation of Rs. 23,476 was due to the fact that the estimate of Rs. 23,476 included Rs. 7,280 on account of stipends tenable in other than Government Training Institutions which were correctly debitable to subhead F.

Subhead F.—The actual expenditure amounted to Rs. 25,839 against the sanctioned estimate of Rs. 17,200. The excess was due to:—

(*i*) Increased expenditure under 'Building and Furniture grants' (Rs. 2,633).

(*ii*) The stipends tenable in Non-Government Training Institutions originally provided under subhead "E. 2" were recorded under this subhead (Rs. 6,048).

ACCOUNT III.—MEDICAL AND PUBLIC HEALTH.

Subhead A. 5.—The excess of Rs. 67,026 over the sanctioned provision of Rs. 28,850 was due mainly to the expenditure on the construction of the Isolation Hospital having been recorded under this subhead instead of under subhead "G" where the provision for the expenditure was wrongly made in the original estimates.

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Subhead G.—The actual expenditure amounted to Rs. 9,968 against the original provision of Rs. 15,000. The nature of the charges recorded under this subhead is fluctuating and the provision was based on past actuals. The saving are mainly under "Charges payable to the Mysore State and the Madras Government for the maintenanc of Bangalore prisoners" (Rs. 4,400), debits for which are received at the close of the year, and under "Charges for moving prisoners" (Rs. 477).

ACCOUNT I—POLICE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police :					
A. 1.—Pay of Officers . .	*14,000*	*14,147*	*+147*	*+147*	..
A. 2.—Police Force . .	*1,49,000*	*1,46,359*	*—2,641*	*—2,640*	*—1*
A. 3.—Office Establishments .	*10,200*	*10,452*	*+252*	*+300*	*—48*
A. 4.—Allowances, Honoraria, etc.	*12,600*	*12,212*	*—388*	*—200*	*—188*
Chiefly due to smaller expenditure under cost of railway warrants.					
A. 5.—Works . . .	*26,300*	*21,943*	*—4,357*	..	*—4,357*
Budget included Rs. 10,000 for the construction of a new Police Station at Cleveland Town. The actual expenditure was Rs. 6,958 as the land was taken over on the 13th February 1929 only, thus resulting in a saving of Rs. 3,142. The rest of the savings is distributed over several items.					
A. 6.—Clothing and other Supplies . O. Rs. 16,500 (a); S. —3,720	*12,780*	*11,500*	*—1,280*	*—1,083*	*—197*
Smaller expenditure was incurred on police clothing.					
A. 7.—Contingencies . .	*15,300*	*16,804*	*+1,504*	*+1,460*	*+44*
The excess is mainly under "Office expenses and miscellaneous" due to purchase of certain articles of furniture paid for in the last week of March 1929.					
A. 8.—Grants-in-aid, Contributions, etc. . . .	*600*	*608*	*+8*	*+8*	..
A. 9.—Deduct—Establishment Charges, etc., recovered from other Governments, Departments, etc. . .	*—1,300*	*—1,537*	*—237*	*—220*	*—17*
Larger recoveries were made from the Mysore Residency on account of the share of cost for the upkeep and maintenance of the Fire Engine, consequent on the purchase of hose and other appliances to the Engine.					
B.—Railway Police :					
B. 1.—Pay of Officers . .	*1,200*	*1,200*	..	..	..
B. 2.—Pay of Establishments .	*39,700*	*45,099*	*+5,399*	*+5,450*	*—51*
Due to the adjustment of 3-10ths share of watch and ward establishment employed by the M. & S. M. Railway on the Bangalore-Haribar, etc. lines prior to 1st April 1922 (Rs. 5,825). This amount was originally erroneously debited to the Mysore State by the Accountant General, Madras and was passed on for adjustment in 1928-29.					

(a) Sanctioned on 20th March 1929.

ACCOUNT I—POLICE—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
B —Railway Police—concld.	Rs.	Rs.	Rs.	Rs.	Rs.
B. 3.—Other Charges . .	*16,800*	*15,878*	*—922*	*—400*	*—522*
The savings are mainly under clothing of Police.					
Totals . *Gross* .	*2,98,480*	*2,96,202*	*—2,278*	*+3,042*	*—5,320*
Deductions .	*—1,300*	*—1,537*	*—237*	*—220*	*—17*
Net . .	*2,97,180*	*2,94,665*	*—2,515*	*+2,822*	*—5,337*

ACCOUNT II—EDUCATION.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—University-Grants-in-aid to Non-Government Arts Colleges . .	*10,000*	*12,508*	*+2,508*	*+2,510*	*—2*
A special grant of Rs. 2,508 was paid in March 1929 to the St. Joseph's College for purchase of books.					
B.—Grants-in-aid to Non-Government Secondary Schools. .. .	*1,70,300*	*1,70,428*	*+128*	*+150*	*—22*
C.—Primary—Government Primary Schools:					
C. 1.—Pay of Establishments .	*1,900*	*1,947*	*+47*	*+50*	*—3*
C. 2.—Other Charges . .	*700*	*351*	*—349*	..	*—349*
There was smaller expenditure on works (Rs. 340).					
D.—Grants-in-aid to Non-Government Primary Schools — *O. 1,05,400 (a) S. —1,700*	*1,03,700*	*98,288*	*—5,412*	*—5,048*	*—364*
Savings occurred mainly under teaching (Rs. 2,098), and building and furniture grants (Rs. 3,215).					
E.—Special—Government Special Schools:					
E. 1.—Pay of Establishments .	*7,400*	*7,159*	*—241*	..	*—241*
E. 2.—Other Charges. — *O. 22,600 (b) S. 876*	*23,476*	*16,255*	*—7,221*	*—7,200*	*—21*
Budget included Rs. 7,280 on account of stipends tenable in other than Government Training Institutions and as the charges were correctly debitable under "F. Grants-in-aid to Non-Government special schools", a sum of Rs. 7,200 was transferred to the latter head. This accounts for the savings.					
E. 3.—Deduct — Charges recovered from Coorg Administration . . .	*—3,100*	*—2,618*	*+482*	*+482*	..

Budget included Rs. 532 on account of recovery from Coorg Administration of 1/3rd of pay of the graduate assistant and Music Instructor sanctioned under the five years programme. The short recovery is mainly due to this recovery having been waived by the Government of India.

	Rs.
(a) Sanctioned on 22nd January 1929	—876
" " 11th February 1929	—824
	—1,700

(b) Sanctioned on 22nd January 1929

ACCOUNT II—EDUCATION—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Grants-in-Aid to Non Government Special Schools . . .	*17,200*	*25,839*	*+8,639*	*+8,740*	*—101*

There was increased expenditure under "Building and furniture grants" (Rs. 2,633) The stipends tenable in Non-Government Training Institutions (Rs. 6,048) were also exhibited under this head (see E 2).

G.—General :

G. 1.—Inspection :

G. 1. (1)—Pay of Officers .	*15,900*	*21,696*	*+5,796*	*+5,797*	*—1*

The budget provided for a junior officer for six months at Rs. 900 per mensem as the permanent incumbent was expected to go on leave out of India from the middle of the year preparatory to retirement. The leave was, however, taken only in February 1929 and was spent in India. This accounts for the increase.

G. 1 (2).—Pay of Establishments	*9,800*	*9,141*	*—659*	*—300*	*—359*

The Music Instructress was appointed only from the middle of the year (Rs. 543).

G. 1 (3).—Grants-in-aid, Contributions, etc. .	*600*	*564*	*—36*	..	*—36*
G. 1 (4).—Other Charges	*4,000*	*4,273*	*+273*	*+278*	*—5*

As one of the examiners happened to be a Government servant, the remuneration paid to him was debited under this sub-head. Provision to meet this charge was made in the budget under "G. 3."

G. 1 (5).—Deduct—Charges recovered from Coorg Administration . .	*—10,700*	*—13,479*	*—2,779*	*—2,560*	*—219*

Larger recoveries were made from the Coorg Administration consequent on the increased expenditure under G. 1 (1) (Rs. 2,174), and from the educational institutions towards the pay of the Music Instructress (Rs. 600).

G. 2.—Scholarships . .	*13,700*	*11,252*	*—2,448*	*—1,234*	*—1,214*

Savings occurred mainly under Secondary (Rs. 1,097) and Special scholarships (Rs. 720).

G. 3.—Miscellaneous . .	*3,400*	*3,281*	*—119*	..	*—119*
Totals { *Gross* .	*3,82,076*	*3,82,982*	*+906*	*+3,743*	*—2,837*
Totals { *Deductions* .	*—13,800*	*—16,097*	*—2,297*	*—2,078*	*—219*
Totals { *Net* . .	*3,68,276*	*3,66,885*	*—1,391*	*+1,665*	*—3,056*

ACCOUNT III—MEDICAL AND PUBLIC HEALTH.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Medical—Hospitals and Dispensaries :					
A. 1.—Pay of Officers (O. 23,900 (a) S. —1,561)	22,339	20,132	—2,207	—2,207	..
The Lady Doctor, Gosha Hospital was on leave out of India for 8 months and a substitute was appointed on the minimum pay of the post. There was also a change of incumbents in the post of Senior Surgeon.					
A. 2.—Pay of Establishments .	55,700	53,244	—2,456	—2,300	—156
The additional Staff sanctioned for the Gosha Hospital was not entertained pending completion of the special wards (Rs. 1,650). Vacancies also occurred in the Nursing Establishment.					
A. 3.—Allowances, Honoraria, etc. (O. 26,700 (b) S. —1,019)	25,681	22,957	—2,724	—2,581	—143
Chiefly due to the transfer to Grant " 73 Refunds ", of the ration allowances paid to Maternity Pupil Nurses, as the payments were, in effect refunds of recoveries made for the purpose and to smaller payments than anticipated of the percentage fees to the Hospital Staff.					
A. 4.—Cost of Medicines and Diet of Patients (O. 79,500 (a) S. —2,660)	76,840	69,927	—6,913	—6,605	—308
Mainly due to the annual recurring provision of Rs. 10,000 sanctioned for the equipment of the Hospitals having not been fully utilised.					
A. 5. Works . (O 29,400 (c) S. —550)	28,850	95,876	+67,026	+67,065	—39
The excess was due to expenditure on the construction of Isolation Hospital (Rs. 70,063) Necessary provision on this account was originally wrongly included under sub-head " G. Public Health—Works ".					
A. 6.—Other Expenses . .	55,300	55,210	—90	..	—90
A. 7.—Grants-in-aid . .	2,000	3,575	+1,575	+1,700	—125
There was increased expenditure on the maintenance of lepers (Rs. 375). A grant of Rs. 100 per mensem was also paid to St. Martha's Hospital, provision for which could not be included in the budget for want of sanction at the time of preparation of the estimates.					

(a) Sanctioned on 21st January and 20th March 1929.
(b) Sanctioned on 21st January 1929.
(c) Sanctioned on 20th March 1929.

ACCOUNT III.—MEDICAL AND PUBLIC HEALTH—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Medical—Hospitals and Dispensaries—concld.					
A. 8.—Establishment and other Charges paid to Bangalore Municipality . .	*900*	*900*	..	..	..
B.—Medical—Mental Hospital . .	*10,000*	*11,595*	*+ 1,595*	*+ 2,000*	*—405*
The expenditure is fluctuating and is dependent on the number of lunatics and the cost of maintenance.					
C.—Medical Schools and Colleges—Scholarships *Rs.* O. *2,000* (a) S. *—700*	*1,300*	*1,119*	*—181*	..	*—181*
D.—Stores for India . . .	..	*40*	*+ 40*	..	*+ 40*
Liabilities brought forward from 1927-28.					
E.—Public Health Establishment:					
E. 1—Pay of Establishments .	*660*	*660*	..	..	..
E. 2.—Other Charges . .	*240*	*240*	..	..	..
F.—Grants-in-aid for Public Health purposes	*50,000*	*50,000*	..	..	..
G.—Public Health—works. . O. *87,000* (b) S. *—17,500*	*69,500*	..	*—69,500*	*—67,065*	*—2,435*
See A. 5.					
Total . .	*3,99,310*	*3,85,475*	*—13,835*	*—9,993*	*—3,842*

(a) Sanctioned on 21st January 1928.

(b) Sanctioned on 20th March 1929.

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender	Remainder unadjusted + or —.
1		2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue						
O.	300					
	(a)	274	274	..	..	..
S.	—26					
B.—Excise:						
B. 1.—Pay of Officers . .		9,220	6,559	—2,661	—2,660	—1
An Excise Superintendent on smaller pay was appointed on the separation of Excise and Income Tax Departments.						
B. 2.—Pay of Establishments .		5,720	5,632	—88	+200	—288
The net saving was due to the fact that an additional sum of Rs. 200 was reappropriated to this head to meet certain anticipated debits in respect of the leave salary of certain Excise Sub-Inspectors transferred back to Madras from Mysore Assigned Tract. But the debits were not passed on for adjustment as anticipated.						
B. 3.—Other Charges . .		79,860	85,597	+5,737	+6,269	—532
The excess is mainly under "cost of Arrack and Ganja" supplied to the Excise Department (Rs. 6,694) counterbalanced by saving under other detailed heads.						
C.—Stamps		2,500	2,235	—265	..	—265
D.—Registration:						
D. 1.—Pay of Establishments .		3,200	3,255	+55	+55	..
D. 2.—Other Charges . .		100	14	—86	—55	—31
E.—General Administration.—District Establishments:						
E. 1.—Pay of Officers . .		22,030	26,610	+4,580	+4,600	—20
The leave salary (Rs. 7,052) of an Indian Civil Service Officer in respect of services rendered in the Civil and Military Station was adjusted under this Sub-head. The resultant excess was counterbalanced by savings (Rs. 2,472) owing to change of officers.						
E. 2.—Pay of Establishments .		10,010	10,226	+216	+215	+1
E. 3.—Other Charges . .		14,460	13,469	—991	—858	—133
Chiefly due to the savings under "Discretionary grants" (Rs. 1,455) partly counterbalanced by increased expenditure under "Allowances, Honoraria, etc. (Rs. 602), which includes payment of transfer travelling allowance (Rs. 309).						
F.—Administration of Justice:						
F. 1.—Law Officers						
O.	2,400					
	(b)	2,150	2,086	—64	..	—64
S.	—250					
F. 2.—Judicial Commissioner .		2,200	2,154	—46	..	—46

(a) Sanctioned on 21st January 1929.
(b) ,, ,, 20th March 1929

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Grant or Appro priation.	Actual Expendi- ture.	Excess + Saving —.	Net modi- fication by reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Administration of Justice—concld.					
F 3.—Civil and Sessions Court.					
(1).—Pay of Officers O. 16,900 (a) S. —1,729	15,171	13,231	—1,940	—1,940	..
The provision for leave salary (Rs. 1,000), was not utilised. Savings also occurred owing to change of incumbents.					
F. 3 (2).—Pay of Establishments	19,700	21,509	+1,809	+1,907	—98
Mainly due to the grant of a special pay of Rs. 75 per mensem to the Registrar with retrospective effect from 1st November 1926 (Rs. 2,100) partly counterbalanced by small savings.					
F. 3 (3).—Allowances, Honoraria, etc. O 1,300 (b) S. —100	1,200	1,041	—159	—100	—59
The savings were mainly under "Remuneration to Copyists".					
F. 3 (4).—Contingencies . .	2,200	1,860	—340	—200	—140
There was smaller expenditure on contingencies (Rs. 213) and works (Rs. 127).					
F. 4.—Criminal Courts:					
F. 4. (1)—Pay of Officers O. 7,800 (c) S. —600	7,200	7,200	..	..	..
F. 4 (2).—Pay of Establishments	8,800	8,612	—188	—175	—13
The provision for leave salary was not fully utilised.					
F. 4 (3).—Other Charges . .	2,500	2,387	—113	—70	—43
G.—Jails and Convict Settlements .	15,000	9,968	—5,032	—795	—4,237
The nature of the charges recorded under this subhead is fluctuating and the provision was based on past actuals. The savings are mainly under "Charges payable to the Mysore State and the Madras Government for the maintenance of Bangalore prisoners" (Rs. 4,400), debits for which are received at the close of the year, and under "Charges for moving prisoners" (Rs. 477).					
H.—Political O. 1,700 (c) S. —100	1,600	1,572	—28	..	—28

(a) Sanctioned on 21st January 1929 . . . . . Rs. —1,660
" " 20th March 1929 . . . . . —69
—1,729

(b) Sanctioned on 20th March 1929.
(c) " " 21st January 1929.

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concld.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Agriculture.—Veterinary Charges:					
I. (1).—Pay of Establishments .	*5,000*	*3,821*	*—1,179*	*—1,179*	..
Budget provided Rs. 1,200 on account of the establishment sanctioned for the shoeing forge attached to the Veterinary Hospital. As the pay of the establishment was found to be chargeable to contingencies, the above provision was transferred to "I.-2" during the course of the year.					
I. (2).—Other Charges . .	*7,500*	*8,653*	*+1,153*	*+1,279*	*—126*
	See I. (1).				
J.—Miscellaneous Departments:					
J. 1.—Pay of Establishments .	*700*	*716*	*+16*	*+16*	..
J. 2.—Other Charges — *Rs.* O. *1,200* (a) S. *—100*	*1,100*	*984*	*—116*	*—16*	*—100*
K.—Superannuation Allowances and Pensions . O. *41,000* (b) S. *—1,500*	*39,500*	*37,379*	*—2,121*	*—1,087*	*—1,034*
Certain pensions payable in the Mysore State Treasuries were not drawn within the year. The growth in the pension list, for which allowance was made, did not also reach up to expectations.					
L.—Stationery and Printing — *Cost of Printing and Stationery* O. *2,000* (a) S. *—800*	*1,200*	*1,269*	*+69*	*+100*	*—31*
M.—Miscellaneous O. *12,400* (a) S. *—100*	*12,300*	*12,214*	*—86*	..	*—86*
Total .	*2,92,395*	*2,90,527*	*—1,868*	*+5,506*	*—7,374*

	Rs.
(a) Sanctioned on 21st January 1929.	
(b) Sanctioned on 21st January 1929.	—1,000
" " 20th March 1929	—500
	—1,500

NOTES.

1. *Account II—Sub-head D.*—The expenditure of Rs. 98,288 includes a grant of Rs. 23,100 (Rs. 10,200 recurring and Rs. 12,900 non-recurring) paid to the Bangalore Civil and Military Station Municipality in connection with the five year programme (commencing with 1927-28) for the expansion of elementary education. A sum of Rs. 517 representing the unspent balance of the recurring grant for 1928-29 relating to recurring expenditure has been deducted from the grant for 1929-30. The refund of any savings in the non-recurring grants under which there was a balance of Rs 24,007 with the Municipality on 31st March 1929 will under the orders of the minor Administration, be considered after the close of the year 1931-32 when the programme in connection with the above scheme will be completed.

A further sum of Rs. 906 out of the grants paid in previous years for construction of schools was reported as remaining unspent on 31st March 1929. The works are in progress.

2. *Account III—Sub-head A. 5.*—The expenditure under this head includes a sum of Rs. 70,063 on the construction of the Isolation Hospital, the only major work provided for in the budget. The work is in progress. Total estimate Rs. 1,31,060 : total expenditure to end of 1928-29 Rs. 99,638.

3. *Account III—Sub-head F.*—The grant of Rs. 50,000 is paid annually to the Bangalore Civil and Military Station Municipality in connection with certain public health activities. The Municipality is allowed to pool the grants among the specified objects according to their discretion and to carry forward unexpended balances to meet additional expenditure, if any, in future years. The unspent balance with the Municipality out of the grant for the year 1928-29 was Rs. 17,270.

Sums aggregating Rs. 11,421 were also reported as unspent balances on 31st March 1929 of grants paid in previous years for carrying out certain other works which are reported to be in progress.

4. *Account IV—Sub-head I.*—The expenditure under "I-2—Other charges," includes two sums of Rs. 1,857 and Rs. 1,054 on account of capital outlay and running expenses respectively of a shoeing forge attached to the Government Veterinary Hospital run on commercial principles under Rule VI of Appendix 6 to the Civil Account Code, Volume I. It was expected that the forge would be self supporting and would bring in eventually a net income of Rs. 300 to Rs. 400 a year. The working of the forge during 1928-29 showed, however, a net loss of about Rs. 900 in the working expenses alone, leaving out of account interest on the capital outlay and depreciation of the forge accessories etc. The head of the department reported that the chief cause of the unpopularity of the forge was that Government did not give any remuneration to the syces who brought the horses for shoeing, as was done by private forges in the station. The head of the Administration did not agree to the payment of any such remuneration and ordered that the forge should be closed down unless it showed a decided improvement by March 1930.

5. *Losses to Revenue, etc.—Account III.*—During the financial year under report, 12 petty cases of write off of irrecoverable hospital fees aggregating Rs. 102 sanctioned by the Residency Surgeon, Bangalore were communicated to the Audit Officer. The scrutiny of these cases did not reveal any defect in the system.

WESTERN INDIA STATES AGENCY.

(*All non-voted.*)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Appropriated, to pay the Salaries and other Expenses of the WESTERN INDIA STATES AGENCY.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Political Expenditure—Political Agents:					
A. 1.—Pay of Officers.					
Rs. O. 3,08,722 (a) S. 20,000	3,28,722	3,23,874	—4,848	..	—4,848
A. 2.—Pay of Establishments .	3,74,840	3,59,383	—15,457	—1,600	—10,857

Represents savings of (i) Rs. 5,000 by the rendition of the Deesa Cantonment to the Palanpur Darbar and consequent abolition of the clerical and judicial establis ments in that Cantonment, (ii) Rs. 4,000 by the transfer of certain clerical establishment to the head "B—Police Expenditure" and (iii) Rs. 6,000 by the appointment of junior men in medical and jail establishments and owing to reduced expenditure on officiating pay.

A. 3.—Allowances, Honoraria, etc.	96,245	92,364	—3,881	+628	—4,509

Represents savings under several detailed heads covering expenditure of a fluctuating nature.

A. 4.—Supplies and Services .	61,470	58,307	—3,163	+4,470	—7,633

There was a saving of Rs. 9,000 mainly on "Diet and Road money to witnesses" counterbalanced by an excess expenditure of Rs. 6,000 under "Hospital Charges". The reappropriation which was intended to cover mainly excess expenditure under "Hospital Charges" proved unnecessary.

A. 5.—Contingencies . .	47,833	43,780	—4,053	+930	—4,983

Savings occurred under several detailed heads of a fluctuating nature.

A. 6.—Grants-in-aid, Contributions and Donations .	1,100	7,383	+6,283	+7,300	—1,017

Represents (i) payment of Rs. 5,500 as grants-in- id to the Consolidated Local Funds, Kathiawar and Banas Kantha and (ii) additional expenditure on passage contributions (Rs. 783). The latter was over-estimated leading largely to the saving in Column 6.

A. 7.—Establishment Charges recovered from other Governments, Departments, etc.					
O.—2,15,210 (a) S. 37,000	—1,78,210	1,59,746	+18,464	..	+18,464

A portion of the recoveries was credited on the receipt side according to rule instead of by reduction of expenditure as anticipated by the Agent to the Governor General.

(a) Sanctioned on 23rd January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Police Expenditure:					
B. 1.—District Executive Force:					
B. 1 (1).—Pay of Officers .	*49,509*	*46,264*	*—3,245*	..	*—3,245*
Savings in the provision for leave salary.					
B. 1 (2).—Police Force.					
Rs. *O.4,33,009* *(a)* *S. —1,713*	*4,31,296*	*4,07,324*	*—23,972*	..	*—23,972*
Made up of (i) Rs. 17,000 on account of vacancies in the Police Force for want of suitable recruits, (ii) Rs. 1,600 as a result of the abolition of the post of a chief constable consequent on the rendition of the Deesa Cantonment to the Palanpur Darbar and (iii) Rs. 5,300 by late promotions among head constables.					
B. 1 (3).—Office Establishment *O. 21,943* *(b)* *S. 3,843*	*25,786*	*25,420*	*—366*	..	*—366*
B. 1 (4).—Allowances, Honoraria, etc. *O.1,42,905* *(c)* *S. —2,130*	*1,40,775*	*1,24,519*	*—16,256*	*—4,500*	*—11,756*
The saving was due mainly to reduced expenditure on travelling allowance and also to less expenditure on 'horse and camel allowances' owing to vacancies.					
B. 1 (5).—Supplies and Services and Contingencies .	*63,288*	*57,218*	*—6,070*	*—1,353*	*—4,717*
Mainly smaller expenditure on 'clothing charges'.					
B. 1 (6).—Grants-in-aid, Contributions, Donations, etc.		*1,200*	*+1,200*	*+1,200*	..
Expenditure on passage contributions.					
B. 1 (7).—Establishment Charges paid to Provincial Governments . .	*4,560*	*2,666*	*—1,894*	..	*—1,894*
Reduced payments to the Bombay Government for training Agency candidates at the Police Training School, Nasik, as fewer candidates were sent.					
B. 2.—Deduct—Cost of Additional Police . .	*—1,12,214*	*—74,178*	*+38,036*	..	*+38,036*
The smaller figure was brought about by (i) a reduction in the amount recoverable for Railway Police Establishments (Rs. 13,600), (ii) recoveries to the extent of Rs. 22,800 not made before the close of the year, and (iii) certain recoveries pertaining to previous years having been credited on the receipt side according to rule instead of being taken in reduction of expenditure as anticipated by the Agent to the Governor General (Rs. 1,600).					
C.—Public Health Expenditure—Public Health Establishment . .	*11,000*	*7,978*	*—3,022*	*—2,000*	*—1,022*
Caused by (i) reduced expenditure on travelling allowance (Rs. 1,600), (ii) only partial utilization of the provision for leave salary (Rs. 700) and (iii) savings (Rs. 700) under other sundry heads.					

(a) Sanctioned on 11th September 1928.
(b) Sanctioned on 11th September 1928 . . . . . Rs. 1,713
Sanctioned on 4th January 1929 2,130

(c) Sanctioned on 4th January 1929. 3,843

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Stamps	*3,000*	*617*	*—2,383*	*—2,500*	*+117*

Due to a changed procedure of debiting the freight on stamp boxes to the Posts and Telegraphs Departments.

E.—Ecclesiastical :					
E. 1.—Ecclesiastical Establishment—Church of England:					
E. 1 (1).—Pay of Establishment . . .	*264*	*216*	*—48*	..	*—48*
E. 1 (2).—Supplies and Services and Contingencies	*936*	*793*	*—143*	..	*—143*
E. 2.—Cemetery Establishment	*1,800*	*1,615*	*—185*	..	*—185*
F.—Education :					
F. 1.—Pay of Officers . .	*5,000*	*6,285*	*+1,285*	*+6,285*	*—5,000*

Represents debit on account of the leave salary of the Principal, Rajkumar College, Rajkot, which is to be borne by Government and not by the College Fund. The whole amount was met by reappropriation, from " F-2 " (see Note 1).

F. 2.—Allowances, Honoraria, etc.	*7,000*	..	*—7,000*	*—6,285*	*—715*

No expenditure was incurred on passages for which the provision was made.

F. 3.—Grants-in-aid under five years' Educational Programme . . .	*21,000*	*19,710*	*—1,290*	..	*—1,290*

The provision for grants-in-aid to schools in the Deesa Cantonment remained partly unutilised.

F. 4.—Establishment Charges recovered from other Governments, Departments, etc.	*—5,000*	..	*+5,000*	..	*+5,000*
H.—Excise :					
H. 1.—District Executive Establishment :	*See* Note 1.				
H. 1 (1).—Pay of Establishments — Rs. O. .. (a) S. 790	*790*	*874*	*+84*	*+124*	*—40*
H. 1 (2).—Allowances. Honoraria, etc. — O. .. (a) S. 40	*40*	*10*	*—30*	..	*—30*
H. 1 (3).—Supplies and Services, and Contingencies — O. .. (a) S. 1,470	*1,470*	*2,644*	*+1,174*	*+161*	*+1,013*

The control of Excise Administration was transferred from the Bombay Government to the Government of India only from 1st October 1928 and there was accordingly little experience to guide in estimating.

(a) Sanctioned on 23rd January 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Excise—concld.					
H. 2. Cost of.— Opium supplied to Excise Department . Rs. *O.* .. *(a) S.2,55,142*	*2,55,142*	*2,35,060*	*—20,082*	..	*—20,082*

The cost of certain opium chests was adjusted in the accounts for 1929-30 as they were received in that year and not in 1928-29 as expected.

I.—Miscellaneous	..	*12*	*+12*	*+140*	*—128*
Totals . . *Gross* .	*19,32,866*	*18,25,516*	*—1,07,350*	..	*—1,07,350*
Deductions .	*—2,95,424*	*—2,33,924*	*+61,500*	..	*+61,500*
Net . .	*16,37,442*	*15,91,592*	*—45,850*	..	*—45,850*

NOTES.

1. F.-1 and F.-4.—The plus and minus provisions of Rs. 5,000 each under these sub-heads were intended to accommodate respectively the expenditure on account of overseas pay to the Principal, Rajkumar College and its recovery from the College Fund. A modified accounting procedure made these two cancelling provisions unnecessary.

2. H. The control of the Excise Administration was transferred from the Bombay Government to the Government of India with effect from 1st October 1928 and consequently supplementary appropriations under the respective units to cover the expenditure during the latter half year were sanctioned.

(a) Sanctioned on 23rd January 1929.

GRANT No. 84—CAPITAL OUTLAY ON SECURITY PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to meet Expenses in connection with CAPITAL OUTLAY ON SECURITY PRINTING.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"52-B.—CAPITAL EXPENDITURE ON THE SECURITY PRINTING PRESS".					
A.—Security Priting Press charges:					
A. 1.—Capital Expenditure:					
A. 1 (1).—Investments in Government Commercial Undertakings . .	27,000	—4,75,524	—5,02,524	+5,000	—5,07,524

The gross expenditure was Rs. 24,476. The net savings shown in column 4 include the refund of working capital of Rs. 5,00,000.

The additional savings of Rs. 7,524 (*vide* column 6) were due to smaller expenditure against the provision for miscellaneous and unforeseen items of capital expenditure.

A. 1 (2).—English Charges (High Commissioner) on Stores . . .	40,000	..	—40,000	—40,000	..

The entire sum of Rs. 40,000 provided under this subhead was reappropriated to 'A. 1 (1)' as English expenditure on stores for the Security Printing Press, which is a commercial undertaking, is adjustable in India.

Total .	67,000	—4,75,524	—5,42,524	—35,000	—5,07,524

GRANT No. 85.—FOREST CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for Expenditure in respect of CAPITAL OUTLAY ON FORESTS—NOT CHARGED TO REVENUE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "52-A.—CAPITAL OUTLAY ON FORESTS—NOT CHARGED TO REVENUE".					
A.—Communications and Buildings:					
O. Rs. 88,300 (a) S. 36,000	1,24,300	1,34,514	+10,214	+31,207	—20,993

Is mainly the result of the following variations:—

	Rs.
1. Andamans Forest	+ 17,261
2. North-West Frontier Province	—7,021

1. It was expected that the new "Maharaja" jetty and the construction of the building for the new Mill on Chatham would be completed in 1927-28, hence no provision was made for these works in the budget for 1928-29. The work was completed only in 1928-29. The addition of Rs. 31,207 by reappropriation sanctioned on different dates remained unutilised to the extent of Rs. 13,946 due mainly to (*i*) non-completion of the "Rosamond" jetty during the year (Rs. 4,417), (*ii*) smaller expenditure on construction of buildings (Rs. 5,300) and on roads (Rs. 2,500) and (*iii*) less cost on labour, etc., in connection with the "Maharaja" jetty.

2. Due to non-utilisation in full of the supplementary grant of Rs. 36,000 owing to its late receipt of sanction.

B.—Live Stock, Stores and Tools and Plant:					
B. 1.—Purchase of Cattle in the Andamans . . .	60,000	..	—60,000	—47,666	—12,334

The purchase of elephants was postponed pending consideration of the introduction of mechanical means of extraction.

B. 2.—Other Charges . .	1,94,600	55,215	—1,39,385	—1,34,567	—4,818

Mainly to savings in the Andamans Forest (Rs. 1,39,788) counterbalanced by an excess expenditure of Rs. 710 in the North-West Frontier Province.

The large saving in the estimates of the Andamans Forests (Rs. 1,39,788) was due to the fact that the Stores Department could not place the orders for the New Steam Lighter and crane in sufficient time to admit of delivery and payment before 31st March 1929. These were important orders and the remoteness of these Islands delayed enquiries of the Stores Department for particulars. To prevent this in 1929-30 arrangement was made to receive the earliest possible advice of approval of proposals and tentative enquiries were made in advance of formal sanction of the budget. The excess of Rs. 710 was due chiefly to the purchase of a sharpening machine for the Saw Mill at Thai and other stores urgently required.

(*a*) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "52-A.—CAPITAL OUTLAY ON FORESTS—NOT CHARGED TO REVENUE"—*concld.*					
C.—Demarcation, Improvements and Extension of Forests . .	2,100	7,009	+4,909	+3,760	+1,149

Mainly composed of an excess of Rs. 3,455 in the estimates of the Andamans Forest and Rs. 1,457 in the North-West Frontier Province. The former is due to the visit of an officer on a special investigation after the budget was prepared and the latter to large amounts having been expended on the remunerative work of the Kagan Forests in connection with the revision of the working plan.

E.—*Deduct*—Share of Capital Charges financed from Ordinary Revenues :					
O. —3,45,000 (a) S. —36,000	—3,81,000	—1,96,738	+1,84,262	+1,47,266	+36,996

The entire expenditure incurred under this Grant is met from ordinary revenues and is transferred at the end of the year to the major head "8-A."

Non-utilisation of the provision of Rs. 60,000 under B. 1 and smaller expenditure of Rs. 1,39,386 under B. 2 mainly account for the large variation under this sub-head.

Totals . Gross . .	3,81,000	1,96,738	—1,84,262	—1,47,266	—36,996
Totals . Deductions .	—3,81,000	—1,96,738	+1,84,262	+1,47,266	+36,999
Totals . Net .	*2,000	..	—2,000	..	—2,000

(a) Voted by the Legislative Assembly on 18th February 1929.

* The net amount required being *nil*, a nominal demand of Rs. 2,000 (including a supplementary demand of Rs. 1,000) was submitted for the vote of the Legislative Assembly.

GRANT No. 86.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for EXPENDITURE ON IRRIGATION WORKS—NOT CHARGED TO REVENUE.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "55.—CONSTRUCTION OF IRRIGATION, ETC., WORKS."					
A.—Capital Account of Irrigation Works not Charged to Revenue —Capital cost of Works only—Major Head "55".					
A. 1.—Productive Works: Lower Swat and Kabul River Canals:					
A. 1 (1).—Works . .	1,27,000	24,690	—1,02,310	—92,000	—10,310

Relates to the North-West Frontier Province. The saving was mainly due to (*i*) late receipt of machinery for the Hydro-Electric Scheme (Rs. 92,000) and (*ii*) change in the design of the Power House (Hydro-Electric Scheme, Mardan) and delay in execution for want of cement (Rs. 8,600).

A. 2.—Unproductive Works: North-West Frontier, Upper Swat River Canal:					
A. 2 (1).—Works . .	2,29,000	1,16,215	—1,12,785	—1,03,500	—9,285

Due to (*i*) cut made by the Government of India for curtailment of expenditure (Rs. 99,000), (*ii*) non-adjustment of land charges for Sahmozai Dispensary (Rs. 5,370) and (*iii*) scarcity of labour (Rs. 8,415).

A. 3.—Unproductive Works: Baluchistan and Ajmer-Merwara:					
A. 3 (1).—Works . .	14,000	69,102	+55,102	+54,834	+268

The excess occurred in Baluchistan due to "construction of a weir across the Surkhab Nullah and of a feeder cut to carry the water from the weir into the existing Khushdil Khan Reservoir" (Rs. 62,740), partly counterbalanced by a saving of Rs. 7,638 on certain works.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "55—CONSTRUCTION OF IRRIGATION, ETC., WORKS"—*contd.*					
B.—Capital Account of Irrigation Works not Charged to Revenue—General Capital Charges—Major Head "55".					
B. 1.—Establishment (*vide* D. 5 in Demand No. 22): *Non-voted* . . .	..	*17,472*	*+17,472*	..	*+17,472*

The transaction relates to the North-West Frontier Province. No distinction was made between voted and non-voted at the time of budgeting.

Voted . . .	1,18,900	47,047	—71,853	—45,934	—25,919

Due mainly to decrease in expenditure in the North-West Frontier Province under A. 1 (1) and A. 2 (1) above, the adjustment being made on the *pro rata* basis.

B. 2.—Tools and Plant (*vide* E 3 in Demand No. 22)	1,100	2,962	+1,862	—1,100	+2,962

The provision which was for Baluchistan was not utilised as no purchases were made The expenditure occurred in the North-West Frontier Province for which no provision was made and was due to adjustment made on the *pro rata* basis.

B. 3.—Pensionary Charges: *Non-voted* . . .	..	*2,445*	*+2,445*	..	*+2,445*

Same remarks as against B. 1—Non-voted above.

Voted	16,000	5,145	—10,855	—7,000	—3,855

Due to decrease under establishment charges.

B. 5.—*Deduct.*—Receipts on Capital Account . . .	..	—210	—210	..	—210

No grant is needed for such recoveries, *vide* paragraph 116 of the Public Works Account Code. The desirability of amending the rule is being considered by the Auditor General.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "55—CONSTRUCTION OF IRRIGATION, ETC., WORKS"—*contd.*					
C.—*Deduct*—Share of Capital Charges (A and B above) financed from Ordinary Revenue (*vide* B in Demand No. 22):					
Non-voted	..	*—16,427*	*—16,427*	..	*—16,427*
The amount transferred to the Revenue head relates to the North-West Frontier Province. No distinction was made between voted and non-voted at the time of framing the budget. *See* remarks against the Sub-head B.—(voted) in Grant No. 22.					
Voted	—3,32,000	—2,32,401	+99,599	+71,700	+27,899
The decrease in the amount transferred from the Capital section was a result of less expenditure in the North-West Frontier Province than anticipated (Rs. 1,57,899) and larger expenditure in Baluchistan (Rs. 58,300). See also Sub-head C.—Non-voted.					
Totals . *Non-voted* . *Gross* .	..	*19,917*	*+19,917*	..	*+19,917*
Non-voted . *Deductions*	..	*—16,427*	*—16,427*	..	*—16,427*
Non-voted . *Net* . .	..	*3,490*	*+3,490*	..	*+3,490*
Totals . Voted . Gross .	5,06,000	2,65,161	—2,40,839	—1,94,700	—46,139
Totals . Voted . Deductions	—3,32,000	—2,32,611	+99,389	+71,700	+27,689
Totals . Voted . Net .	1,74,000	32,550	—1,41,450	—1,23,000	—18,450

Notes.

1. The total expenditure for Works and for Establishment and Tools and Plant is given below :—

	Rs.
Works	2,10,007
Establishment	64,519
Tools and Plant	2,962

2. The important major works executed during the year are—

(*i*) Constructing a weir across the Surkhab Nullah and of a feeder cut (in Baluchistan) estimate Rs. 64,334 ; expenditure to end of March 1929 Rs, 62,740 ; balance Rs. 1,594 ; in progress.

(*ii*) Constructing Behram Deheri Distributory in the North-West Frontier Province—sanctioned estimate Rs. 1,70 ; expenditure to end of 1928-29 Rs. 1,54 ; balance Rs. 16 ; in progress.

(*iii*) Mardan Hydro-Electro Scheme (North-West Frontier Province)—— estimate Rs. 2,34; expenditure to end of March 1929 Rs. 17 ; balance Rs. 2,17 ; in progress.

The figures in (*ii*) and (*iii*) are in thousands of rupees.

GRANT No. 89.—CAPITAL OUTLAY ON CURRENCY NOTE PRINTING PRESS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to defray Expenses in connection with CAPITAL OUTLAY ON CURRENCY NOTE PRINTING PRESS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56-F.—CURRENCY CAPITAL OUTLAY NOT CHARGED TO REVENUE".					
A.—Works:					
O. .. / (a) / S. 2,35,000 (Rs.)	2,35,000	2,75,654	+ 0,654	—16,500	+57,154
The share of the cost of buildings, etc., transferable to the Security Printing was adjusted in the ccounts for 19 7-28 instead of in those or 1928-29 as anticipated by the Mast r, ecurity Printing, India. On this ssumption a sum of Rs. 8,00 was reappropriated from this sub-head nd a further sum of Rs. 8,500 was surrendered to Government thus increasing the net excess to Rs. 57,154. If the adjustment referred to above had been made in the accounts fo 1928-29, there would hav been a saving of about Rs. 35,000 representing apparently reduced outlay on works.					
B.—Plant and Machinery:					
O. 10,000 / (a) / S. 8,000	18,000	59,983	+41,983	+11,500	+30,483
Represents the adjustment in the Indian Accounts of English cost of stores (*viz.*, Rs. 42,131) by a corresponding Deduct entry under sub-head 'E'. But for this adjustment the grant and expenditure would have compared very favourably. The amount of Rs. 13,000 sanctioned by reappropriation was not necessary as the purchase of further machinery originally contemplated was not completed					
C.—Cost of Land		850	+850	..	+850
Represents an unexpected charge for the acquisition of certain lands.					
D.—Miscellaneous:					
D. 2.—Pay of Establishment . ..		5	+5	..	+5
D. 3.—Allowances, Honoraria, etc.:					
Non-voted . ..		*180*	*+480*	..	*+480*
Voted		42	+42	..	+42
E.—*Deduct*—English Cost of Stores and Establishments		—42,131	—42,131	—5,000	—37,131
Reprcsents adjustment in the Indian Accounts of English cost of stores (*vide* explanation against 'B').					

(a) Voted by the Legislative Assembly on 21st September 1928.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	2	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56-F.—CURRENCY CAPITAL OUTLAY NOT CHARGED TO REVENUE"—*concld.*					
F.—English Charges:					
Non-voted: (Rs.) O. 7,000 (a); S. —1,000	*6,000*	..	*—6,000*	..	*—6,000*
Appropriation based on expenditure in two previous years was not utilised.					
Voted: O. .. (b); S. 87,000	87,000	42,055	—44,945	—40,000	—4,945
Decrease mainly due to payments carried forward to 1929-30.					
G.—Loss or Gain by Exchange . .	..	76	+76	..	+76
Totals: *Non-voted* . . .	*6,000*	*480*	*—5,520*	..	*—5,520*
Totals: Voted . Gross . .	3,40,000	3,78,665	+38,665	—45,000	+83,665
Totals: Voted . Deductions .	..	—42,131	—42,131	—5,000	—37,131
Totals: Voted . Net . .	3,40,000	3,36,534	—3,466	—50,000	+46,534

NOTES.

1. The excess over the total voted grant was mainly caused by the expenditure under sub-head A.—Works.

2. In June 1926, the Government of India sanctioned the establishment of a Press for the printing of Currency Notes at an estimated cost of Rs. 27,84,000. The total expenditure to end of 1928-29 amounted to Rs. 24,97,992. The work is almost completed, but there is still a liability of about Rs. 54,000 for 1929-30.

(a) Sanctioned on 18th March 1929.
(b) Voted by the Legislative Assembly on 21st September 1928.

GRANT No. 90—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, to pay the Expenses in connection with the construction of the VIZAGAPATAM HARBOUR.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs	Rs.	Rs.	Rs.
MAJOR HEAD "56-E.—CAPITAL OUTLAY ON VIZAGAPATAM PORT.":					
A.—Pay and Allowances other than Travelling Allowances:					
A. 1.—Engineering Establishment—Officers . .	1,28,000	1,28,612	+612	+2,000	— 1,388
A. 2.—Engineering Establishment—Subordinates .	22,000	17,018	—4,982	—5,000	+18

The saving is the net result of a saving of Rs. 6,622 and an excess of Rs. 1,640. The saving is due to abolition of the post of Foreman of works and vacancy in the post of an overseer for two months (Rs. 4,813) and less pay than provided for having been allowed to Marine Surveyor and entertainment of junior overseers in place of senior ones as originally provided for (Rs. 1,809). The excess is due to 2 overseers transferred as Inspectors of works not provided for.

A. 3.—Office Establishment .	52,000	44,829	—7,171	—5,000	—2,171

Two posts of Draftsmen and one post of Draftsman and Estimator were not filled up for want of suitable men (Rs. 4,210) and the provision made for the clerical and menial staff was not utilised in full (Rs. 2,961).

A. 4.—Other Establishment .	76,000	89,227	+13,227	+22,000	—8,773

The excess is the net result of an excess of Rs. 23,082 incurred mainly on account of Traffic Manager's Office (Rs. 21,334) and saving of Rs. 9,855 chiefly under Audit (Rs. 6,027) and under Administration (Rs. 3,180). The excess was due to the formation of the Traffic Manager's Office which was not anticipated. The saving under Audit was chiefly due to entertainment of clerks as and when required and to less pay allowed than provided for with a view to effect economy though provision was made for the full strength for the whole year and also transfer of the Audit Officer drawing more pay. The saving under Administration was due to the less number of sittings of the Advisory Committee.

A. 5.—Provident Fund Contribution. . . .	12,000	14,705	+ 2,705	+4,000	—1,295

Mainly to more contributions than anticipated for the reasons given against A. 4. and also to transfer of the pensionable Audit Officer and posting of the one contributing to State Railway Provident Fund.

B.—Travelling Allowances . .	14,000	16,982	+ 2,982	+6,000	—3,018

The excess is the net result of an excess of Rs. 4,211 under Traffic Manager's Office and the Engineer-in-Chief's Office reduced by the saving of Rs. 1,229 under Audit. The excess was due to (*i*) travelling allowances paid to the Traffic Manager (Rs. 1,402) and (*ii*) transfer of Assistant Engineer, Office Superintendent and more increased touring than anticipated (Rs. 2,809). The saving under Audit was due to no transfer of staff as provided for excepting one.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56-E.—CAPITAL OUTLAY ON VIZAGAPATAM PORT.":—*contd.*					
C.—Contingencies	22,000	32,565	+10,565	+12,000	—1,435

Due mainly to (*i*) the question of rent of Bengal Nagpur Railway bungalow occupied by the Engineer-in-Chief (Rs. 6,373) not being settled till February 1928, (*ii*) expenses in connection with the visit of His Excellency the Viceroy (Rs. 3,273) and (*iii*) increased expenditure on account of freight and handling charges on Stores (Rs. 3,676) reduced by not purchasing of instruments, etc. (Rs. 3,666).

D.—Land	1,22,000	43,500	—78,500	—72,000	—6,500

Due to (*i*) suspension of work on Grand Trunk Road owing to change of programme (Rs. 68,500) decided on only in October 1928. The question of adjusting the cost of the Bengal Nagpur Railway Goods shed taken over by this construction was postponed till the adjustment of all Bengal Nagpur Railway land taken over, could be effected (Rs. 10,000).

E.—Reclamation	11,58,000	11,77,397	+19,397	—11,000	+30,397

Debit adjustment of the amount lying in suspense in connection with the expenditure incurred on account of "Salvage of Dredger" (Rs. 2,94,714) reduced by the saving of Rs. 2,75,317 mainly on account of very little work done in Rock Dredging owing to the rock not having been exposed sufficiently to allow for the progress of work as anticipated. At the time of preparing the budget it was not decided as to whether the Company or the Harbour was to bear the cost of salvaging the dredger and no provision was made therefor.

F.—Works :

F. 1.—Expenditure in England	6,65,000	2,89,821	—3,75,179	—3,56,000	—19,179

Saving of Rs. 3,78,766 occurred under "Stores for India" due to carry forward. This was counterbalanced by expenditure of Rs. 3,587 on establishment not provided for in the original estimates.

F. 2.—Exchange	..	261	+261	..	+261
F. 3.—Expenditure in India .	15,33,000	3,39,142	—11,93,858	—9,56,000	—2,37,858

The saving is made up of the following :—

	Rs.
(*i*) Construction of certain works not taken in hand owing to the revision of scheme first considered in October 1928	—3,10,149
(*ii*) Less expenditure on cost of work done of Monolith Quay Wall and Oil Depot. Saving in Monolith Quay Wall is partly due to general slowing up of progress pending settlement of the question of revised lay out and partly to the fact that the Quay Wall is being constructed at a saving on the estimate. Saving in Oil Depot is due to the work being carried out at less cost as a large quantity of stone arising from the Dry Dock has been dumped in the containing banks instead of quarrying specially for the purpose	—1,74,356
Carried over .	—4,84,505

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56-E.—CAPITAL OUTLAY ON VIZAGAPATAM PORT,":—*concld.*					
Brought forward				—4,84,505	
(*iii*) Certain works could not be completed as anticipated during the year (Rs. 4,24,651) and (Rs. 22,006) on account of Receipt on Capital Account . . .				—4,46,657	
(*iv*) Suspension of work under anti-malarial protective measures, etc.				—69,581	
(*v*) Credit adjustment in connection with "Salvage of Dredger" as shown against the subhead E. . . .				—2,94,714	
				—12,95,457	
(*vi*) Excess under certain works due to better progress than originally anticipated				+1,01,599	
				—11,93,858	
G.—Interest during Construction .	9,49,000	7,29,305	—2,19,695	—1,94,000	—25,695
Mainly to capital outlay being less than anticipated and partly due to over-estimation.					
Total . .	47,53,000	29,23,364	—18,29,636	—15,53,000	—2,76,636

STORES ACCOUNTS.

	Rs.
1. Amount of opening Balance	93,224
2. Value of stores received during the year . . .	7,89,943
Total	8,83,167
3. Value of stores utilised, sold or otherwise disposed of .	7,17,822
4. Amount of closing Balance	1,65,345

The result of an audit verification during the year 1927-28 was deficit for Rs. 106 which was written off under the Engineer-in-Chief's sanction in the year under review. An audit verification of the stock of stores was made during the year under review and the deficit amounting to Rs. 78 was written off under the Engineer-in-Chief's sanction. With regard to some other items the matter is still under reference with the Engineer-in-Chief.

FORM "F"

Statement of Expenditure on Important new works.

Service.	Grant.	Expenditure.	Balance unexpended.	Excess.
	Rs.	Rs.	Rs.	Rs.
Vizagapatam Harbour Construction .	47,53,000	29,23,364	18,29,636	..

IMPORTANT COMMENTS.

Economics effected at the instance of audit.

During an inspection of the Audit Office, Vizagapatam Harbour Construction, it came to notice that a separate building had been hired at a monthly rental of Rs. 150 for rent free accommodation to bachelor officers of the Dredger Vizagapatam. Furniture worth about Rs. 2,000 had also been provided for. At the time of the inspection only two officers were living in the building and it was pointed out that it would be more economical to pay the bachelors a house allowance instead of hiring quarters for them.

As a result of the reference made, the sanction to the leasing of the house has been withdrawn with effect from the 1st July 1929 and the Railway Board have ordered that, with effect from the same date bachelor officers living ashore and married officers living ashore without their families, should draw a monthly house rent allowance of Rs. 25.*

*Director of Railway Audit.

Progress of Expenditure on Vizagapatam Harbour.

The Vizagapatam Harbour Project Estimate amounting to Rs. 223 lakhs was sanctioned by the Secretary of State for India in 1925, and the project was at first expected to be completed in 1930. But in 1928, when the whole position was examined, it was reported that 1932 was the earliest date by which completion could be expected. Additional works were sanctioned by the Government of India in August 1928, thereby increasing the estimated amount to Rs. 2,48,13,687. The project was reviewed in 1929 as a result of which the Government of India, after a reference to their Consulting Engineers, provisionally approved of a revised layout of the harbour. A further revised estimate, likely to involve considerable increase in the sanctioned amount of Rs. 2,48,13,687 will, it is reported, shortly be submitted.

The present figure of Rs. 2,48,13,687 is made up of :—

	Rs.
(*i*) Land	52,50,000
(*ii*) Works including P. E. Recl. less Receipts on Capital Account	1,44,61,687
(*iii*) General Charges	13,02,000
(*iv*) Interest	38,00,000
	2,48,13,687

Against this, the expenditure from the commencement of operations to end of 1928-29 has been—

	Rs.	Percentage of Estimate.
(*a*) Land	41,81,187	79·64%
(*b*) Works including P. E. Recl. less Receipts on Capital Account	74,17,158	51·29%
(*c*) General Charges	13,36,105	102·62%
(*d*) Interest		
(*i*) Interest on Land	14,92,491	67·13%
(*ii*) Interest on Works and General Charges	10,58,470	
	1,54,85,411	

From the above it will be observed that though about two-thirds of the time originally estimated for the completion of the Project is over, the expenditure incurred on the works proper to end of 31st March 1929 is just a little above one half of the provision therefor in the revised estimate. It will also be observed that the expenditure on General Charges has been relatively high compared with the expenditure incurred on other heads of account.

The expenditure under the head "Interest" also appears to have been excessive as compared with the expenditure on the works proper and this is due to a great extent to the interest on the outlay on "Land".

The Engineer-in-Chief, however, explains that the date of completion of the Harbour works has not been affected by the delay in the receipt of the provisional sanction of the Government of India to the revised layout, and its completion is still expected in 1932.*

*Director of Railway Audit.

GRANT No. 91.—COMMUTED VALUE OF PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March, 1929, compared with the Sum Granted, to pay Expenses in connection with COMMUTED VALUE OF PENSIONS.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"60-B.—COMMUTED VALUE OF PENSIONS".					
A.—Payments of Commuted Value of Pensions:					
A. 1.—Departmental:					
Non-voted Rs. O. *12,32,000* (a) S. *—6,06,000*	*6,26,000*	*7,31,262*	*+1,05,262*	..	*+1,05,262*
Represents an excess of Rs. 1,22,975 in the Military Department due to unforeseen expenditure having come forward in the accounts for March, 1929, counterbalanced by a saving of Rs. 17,713 in the Railway Department due to over-estimating.					
Voted . . .	1,12,000	67,845	—44,155	—6,000	—38,155
Represents saving in the Railway Department due to over-estimation.					
A. 2.—Non-Departmental:					
Non-voted O. *2,25,000* (b) S. *25,000*	*2,50,000*	*1,49,471*	*—1,00,529*	..	*—1,00,529*
The actual expenditure under this subhead during the last year amounted to Rs. 2,84,911 and additional grant was obtained on the basis of this figure.					
Voted O. 22,50,000 (c) S. 4,76,000	27,26,000	30,89,732	+3,63,732	+24,000	+3,39,732

☞ An extra allotment of Rs. 5,00,000 was applied for in January 1929 based on the progress of expenditure recorded up to November 1928 which amounted to Rs. 18,07,000 (roundly) against the original sanctioned estimate of Rs. 22,50,000. The actual expenditure during 1927-28 was Rs. 27,63,838. Heavier expenditure adjusted during the closing months of the year and after the close of the year upset the estimate.

	Rs.
(a) Sanctioned on 11th March 1929.	
(b) Sanctioned on 21st February 1929	2,000
" " 11th March 1929	23,000
	25,000

(c) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"60-B.—COMMUTED VALUE OF PENSIONS".—*contd.*					
B.—Payments of Commuted value to Provincial Governments:					
Non-voted	*1,30,000*	*1,56,516*	*+26,516*	..	*+26,516*
The progress of expenditure under the head as recorded in the accounts up to December 1928 was only Rs. 16,887. The actual expenditure during 1927-28 amounted to Rs. 1,11,439.					
Voted	10,00,000	11,99,485	+1,99,485	..	+1,99,485
The progress of expenditure under the subhead as recorded in the accounts up to December 1928 was only Rs. 3,56,676. The actual expenditure recorded under the head during 1927-28 amounted to Rs. 9,18,486. Heavier adjustments during the closing months and after the close of the year caused the excess.					
C.—*Deduct.*—Equated Payments of Commuted Value of Pensions Charged to Capital:					
C. 1.—Departmental:					
Non-voted					
O. —86,000 (d) S. —5,000	*—91,000*	*—93,242*	*—2,242*	..	*—2,242*
Voted	—8,000	—101	+7,899	+6,000	+1,899
Due to over-estimating in the Railway Department in the original budget.					
C. 2.—Non-Departmental:					
Non-voted					
O. —20,000 (c) S. —2,000	*—22,000*	*—21,988*	*+12*	..	*+12*
Voted	—2,20,000	—2,43,774	—23,774	—24,000	+226
D.—*Deduct*—Commuted Value of Pensions recovered from Provincial Governments:					
Departmental:					
Non-voted					
O. .. (d) S. —30,000	*—30,000*	*—70,171*	*—40,171*	..	*—40,171*
Larger credits are due to more receipts in the Military Department from the Civil Department than anticipated at the time the additional appropration was asked for.					
Non-Departmental:					
Non-voted	..	*—14,955*	*—14,955*	..	*—14,955*
Relates to the Civil Department. The recovery was adjusted after the close of the year.					
Voted	—2,50,000	—9,80,737	—7,30,737	—2,50,000	—4,80,737
Relates to the Civil Department. Extra recoveries to the extent of Rs. 2,50,000 were anticipated (provided for by reappropriation) based generally on recorded actual adjustments for 1927-28 which amounted to Rs. 5,45,520. The actual recoveries exceeded anticipations due to heavier adjustments towards the closing months and after the close of the year.					

(d) Sanctioned on 11th March 1929.
(e) Sanctioned on 21st February 1929

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"60 B.—COMMUTED VALUE OF PENSIONS".—*concld.*					
E.—*Deduct.*—Commuted value of pensions financed from Ordinary Revenues :					
Non-voted .	*—1,30,000*	*—1,41,561*	*—11,561*	..	*—11,561*
The expenditure under this subhead represents the difference of the amounts appearing under B and D (Non-departmental). The adjustment is made after the end of the year.					
Voted . .	—7,50,000	—2,18,748	+5,31,252	+2,50,000	+2,81,252
See E.—*Non-voted.*					
Totals — *Non-voted* — *Gross* .	*10,06,000*	*10,37,249*	*+31,249*	..	*+31,249*
Totals — *Non-voted* — *Deductions* .	*—2,73,000*	*—3,41,917*	*—68,917*	..	*—68,917*
Totals — *Non-voted* — *Net.* .	*7,33,000*	*6,95,332*	*—37,668*	..	*—37,668*
Totals — Voted — Gross . .	38,38,000	43,57,062	+5,19,062	+18,000	5,01,062
Totals — Voted — Deductions .	—12,28,000	—14,43,360	—2,15,360	—18,000	—1,97,360
Totals — Voted — Net . .	26,10,000	29,13,702	+3,03,702	..	+3,03,702

NOTE.

This was the third year in which commutations were charged to capital and no reliable data on which the estimates could be based were available. Unexpected larger adjustments towards or after the end of the year generally account for the excess over the grant. The detailed explanations under the subheads will indicate how expenditure fluctuates violently. Payments of commutations, (it may be stated) are not deferred for want of funds and the new method of accounting these payments by charging to a Capital head was purposely designed to get over the funds difficulty.

GRANT No. 92—DELHI CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for Expenditure in respect of NEW CAPITAL WORKS AT DELHI.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—57—Initial Expenditure on New Capital at Delhi					
A.—Pay and Allowances other than Travelling Allowances:					
A. 1.—Engineering Establishment—Officers. Rs. *Non-voted O. 2,00,507 (a) S. —31,475*	*1,69,032*	*1,82,445*	*+13,413*	*+1,500*	*+11,913*
Adjustment in the supplementary accounts of leave salary of a transferred officer paid in England and charged to a wrong head in the first instance was the main cause of excess.					
Voted . . .	86,668	80,812	—5,856	—5,555	—301
Change of allocation to the sub-head A-5 of the pay of an officer was the chief cause of the saving.					
A. 2.—Engineering Establishment—Subordinates .	1,90,320	1,71,940	—18,380	—19,117	+737
Change in the incidence of the cost of establishment of the Land and Development Department from "57-Delhi Capital outlay" (grant No. 92) to grant No. 76 (Delhi).					
A. 3.—Specialist Officers: *Non-voted O. 97,380 (b) S. —14,110*	*83,270*	*85,515*	*+2,245*	*+2,200*	*+45*
Due to unforeseen expenditure on account of passage of an officer.					
Voted . . .	48,072	80,005	+31,933	+35,126	—3,193
Two posts vacated by the non-voted officers were filled up by voted officers.					
A. 4.—Office Establishment .	3,83,066	3,82,015	—1,051	..	—1,051
A. 5.—Other Establishments: *Non-voted O. 35,613 (c) S —9,973*	*25,640*	*25,639*	*—1*	..	*—1*
Voted . . .	3,87,774	3,93,419	+5,645	+9,245	—3,600

Mainly due to the change in allocation of the pay of an officer (*vide* sub-head A.-1. Voted).

	Rs.
(a) Sanctioned on 26th February 1929	—33,397
Ditto 20th March 1929	1,922
	—31,475
(b) Sanctioned on 26th February 1929.	
(c) Sanctioned on 26th February 1929	—10,088
Ditto 28th March 1929	115
	—9,973

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "57—Initial Expenditure on New Capital at Delhi"—*contd.*					
B.—Travelling Allowance:					
B. 1.—Officers (including expenditure in England):					
Non-voted O., *34,500* (a) S. *—8,005*	*26,495*	*20,777*	*—5,718*	*—4,430*	*—1,288*
Due to less travelling.					
Voted . . .	30,000	23,775	—6,225	—5,000	—1,225
Due to less travelling.					
B. 2.—Establishment:					
Non-voted O. *6,000* (b) S. *100*	*6,100*	*882*	*—5,218*	*—5,200*	*—18*
Provision for passages of work assistants remained unspent.					
Voted . . .	44,500	44,778	+278	+1,500	—1,222
C.—Commission Fees and Travelling Allowance of the English Architects (Messrs. Lutyans and Baker):					
C. 1.—Commission fees (including expenditure in England) . . .	*1,95,000*	*1,94,310*	*—690*	*+3,800*	*—4,490*
Due to non-receipt of claims before 31st March 1929.					
C. 2.—Trvelling Allowance .	*5,000*	*4,556*	*—444*	*+1,500*	*—1,944*
C. 3.—Contingencies . .	*..*	*627*	*+627*	*+630*	*—3*
D.—Supplies and Services and Contingencies:					
D. 1.—Postage, Telegram and Telephone Charges .	23,000	21,693	—1,307	..	—1,307
D. 2.—Other Charges . .	47,300	37,156	—10,144	+1,700	—11,844
Due to economy and office furniture not having been replaced on account of the uncertainty of the future location of the office.					
F.—Works—Government House .	44,34,000	28,92,117	—15,41,883	—14,95,309	—46,574
Postponement of expenditure on account of the finishing drawings having not been received from the Architects (Rs. 10,00,000), non-receipt of materials from England (Rs. 1,60,000), anticipated savings (Rs. 3,35,000)—(sub-head E. E.) and non-receipt of materials and other causes (Rs. 46,600).					

(a) Sanctioned on 26th February 1929.
(b) Ditto 20th March 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "57—Initial Expenditure on New Capital at Delhi" —*contd.*					
G.—Works—Secretariats . . .	3,03,000	3,88,140	+85,140	+1,02,552	—17,412
Due to additional expenditure on works in progress and works sanctioned during the course of the year (Rs. 73,500) and to change of allocation of electric works (Rs. 29,000), counterbalanced by saving (Rs. 17,400) due to non-receipt of claims.					
H.—Works—Legislative Chamber .	4,24,000	1,76,849	—2,47,151	—2,39,470	—7,681
Due to postponement of work of Attic Storey on account of the Legislative building being in occupation (Rs. 1,03,243), anticipated savings (Rs. 1,36,227; *see* sub head E. E.) and non-receipt of claims (Rs. 7,680).					
I.—Works—Residential Buildings . ..		1,36,463	+1,36,463	+1,33,305	+3,158
Due to change in the incidence of the cost of His Excellency the Commander-in-Chief's residence from "41-Civil Works" to "57-New Capital".					
J.—Other Civil Buildings . .	20,87,000	6,04,932	—14,82,068	—13,96,440	—85,628
Due to the postponement of the construction of hospital, and furniture and fittings for Government House (Rs. 10,10,000), non receipt of plant and materials (Rs. 1,20,000), anticipated savings (Rs. 2,66,440), *vide* sub head E. E., non receipt of designs from the architects (Rs. 24,710), stoppage of work of press building due to change of site (Rs. 30,740)-non-receipt of materials (Rs. 10,150), and non-receipt of claims, economy in expenditure and other petty variations (Rs. 20,020).					
K.—Works—Military Buildings .	8,000	50,131	+42,131	+44,685	—2,554
Due to the utilization of last year's surrender (Rs. 14,450) and emergent demands on works in progress not contemplated in the schedule of demands (Rs. 27,680).					
L.—Works—Communications . .	1,21,000	40,281	—80,719	—76,574	—4,145
Due to postponement of works for want of layout (Rs. 76,570) and non-payment of bills and other causes (Rs. 4,150).					
M.—Works—Parks and Gardens (including recreation parks) .	54,000	1,46,389	+92,389	+98,170	—5,781
Due to the utilization of last year's surrender.					
N.—Works—Other Miscellaneous Public Improvements . .	85,000	67,527	—17,473	—17,980	+507
Postponement of works due to non-receipt of materials.					
O.—Works—Electric Light and Power .	3,73,000	20,498	—3,52,502	—3,51,879	—623
Due to postponement of works (Rs. 1,62,000), change of allocation of installation charges in the Secretariat (Rs. 29,000), anticipated savings (Rs. 1,60,880), *vide* sub-head EE. and other petty savings (Rs. 620).					
P.—Works—Irrigation . . .	5,000	42,320	+37,320	+40,26	—2,945
Unforeseen expenditure was incurred on works in progress and on new works.					
Q.—Works—Storm Water Drains .	88,000	85,731	—2,269	—890	—1,379

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "57—Initial Expenditure on New Capital at Delhi"—*contd.*					
R.—Works—Sewerage . . .	2,50,000	87,995	—1,62,005	—1,57,292	—4,713
Due to postponement of expenditure (Rs. 52,000), anticipated savings (Rs. 1,07,300 *vide* sub-head E. E.), petty savings on different works and other causes (Rs. 2,700).					
S.—Works—Water Supply . .	2,50,000	37,446	—2,12,554	—2,10,924	—1,630
Postponement of work connected with the completion of the water supply scheme for want of decision as to the incidence of the cost.					
T.—Works—Conservancy . . .	50,000	26,526	—23,474	—23,675	+201
Set off against "Probable savings".					
U.—Works—Tools and Plant . .	1,56,000	1,11,761	—44,239	—37,878	—6,361
See sub-head "T."					
V.—Stock and Suspense:					
V. 1—Stock:					
V. 1 (1).—Charges . .	5,30,000	8,57,375	+3,27,375	+3,39,000	—11,625
Due to more purchases on account of the works having not been done on through rates as anticipated.					
V. 3.—Other Suspense Accounts:					
V. 3 (1).—Charges . .	40,62,000	41,29,330	+67,330	+2,06,000	—1,38,670
More expenditure was incurred than anticipated. Saving in the modified grant is less than 3·2 per cent. and is due to the charges having fallen short of the expected amount.					
W. Works—Miscellaneous . .	60,000	65,080	+5,080	+12,787	—7,707
Due to the utilization of last year's surrender. The net saving of Rs. 7,707 is mainly due to unforeseen excess credits.					
X.—Works—Maintenance during Construction:					
X. 1.—Maintenance of Buildings	40,000	97,150	+57,150	+64,462	—7,312
Due to change of allocation of certain works from Parks and gardens to buildings (Rs. 25,500) and to the expenditure on unforeseen works (Rs. 31,650).					
X. 3.—Maintenance of Parks and Gardens . . .	1,29,000	80,272	—48,728	—53,490	+4,762
Due to change of allocation (Rs. 25,500) *vide* Sub-head X-1 and economy in expenditure and other causes (Rs. 23,200).					
X. 4.—Irrigation and Domestic Water Supply . .	15,000	10,287	—4,713	+91	—4,804
Mainly due to more receipts than anticipated.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "57—Initial Expenditure on New Capital at Delhi"—*contd.*					
X.—Works—Maintenance during Construction—*concld.*					
X. 5.—Conservancy and Sanitation	1,01,000	1,05,381	+4,381	+6,355	—1,974
X. 7.—Running Expenses of Imperial Delhi Railway for general purposes. .	10,000	..	—10,000	—10,000	..
Due to more recoveries having accrued than anticipated.					
X. 8.—Other Charges . .	55,000	22,508	—32,492	—36,387	+3,895
Saving (Rs. 30,000) was set off against probable savings (sub-head E. E.) balance being due to economy in expenditure.					
Y.—Works—Railway Diversion .	..	415	+415	+460	—45
A. A.—*Deduct*—English Cost of Stores and Establishment : Rs.					
Non-voted O. —*2,13,333* (a) S. *6,378*	—*2,06,955*	—*2,05,379*	+*1,576*	..	+*1,576*
Voted . . .	—6,10,667	—2,58,156	+3,52,511	+3,14,557	+37,954
Due to postponement of expenditure.					
B. B.—*Deduct*—Refunds . . .	6,000	28,281	+22,281	+22,750	—469
Mainly due to unforeseen expenditure on account of refunds of premia on building sites.					
C. C.—Expenditure in England :					
C. C. 1.—Stores . . .	5,77,333	2,24,085	—3,53,248	—3,13,333	—39,915
See sub-head A. A. (Voted).					
C. C. 2.—Establishment :					
Non-voted O. *2,13,333* (a) S. —*6,378*	*2,06,955*	*2,04,852*	—*2,103*	..	—*2,103*
Voted . . .	33,334	33,948	+614	—1,224	+1,838
D. D.—Loss by Exchange					
Non-voted . . .	..	*527*	+*527*	..	+*527*
See paragraph 41 Chapter III.					
Voted	..	123	+123	..	+123
See Exchange Non-voted.					
E. E. *Deduct*—Probable Savings .	—10,97,700	..	+10,97,700	+10,97,700	..
Fully realised.					
Totals . *Non-voted* . .	*5,10,537*	*5,14,751*	+*4,214*	..	+*4,214*
Totals . Voted . .	1,38,39,000	1,15,46,778	—22,92,222	—19,21,707	—3,70,515

(a) Sanctioned on 26th February 1929

NOTES.

1. The total expenditure for Works, Establishment and Tools and Plant is given below :—

	Gross.	Net.
	Rs.	Rs.
Works expenditure (including Suspense, Tools and Plant, etc.)	1,02,82,840	44,92,451
Acquisition of land taken up for the Project	..	—7,830
Refunds	28,281	28,281
Establishment—		
(*i*) Direct charges	2,03,365	2,03,365
(*ii*) Joint establishment charges	15,46,392	7,03,423
Deduct—Receipts and recoveries on Capital Account	..	—17,55,718
Total	1,20,60,878	36,63,972

2. *Losses on stores.*—Instances of losses amounting to more than Rs. 5,000 due to sale of materials obtained in excess of requirements are given below :—

	Rs.
(*a*) Sanitary Stores	9,844
(*b*) Miscellaneous Stores	15,892

Similar losses were mentioned on page 651 of the Report on Appropriation Accounts for the year 1927-28.

STORES ACCOUNT FOR THE YEAR 1928-29.

Stock Proper.

	Rs.
(*i*) Amount of opening balance	18,34,306
(*ii*) Value of stores received during the year	8,37,019
	26,71,325
(*iii*) Value of stores utilised, sold or otherwise disposed of	10,90,748
(*iv*) Amount of closing balance	15,80,577

Observations.

(*a*) The Stock-in-hand on the 31st March 1929 was revalued to accord with the market prices except in case of a few articles which were manufactured departmentally and others not available in the market.

The closing balance of Rs. 15,81,000 is arrived at after allowing credits for items due to contractors and the profit outstanding against certain stores. Ignoring these items, the book balance is more by about Rs. 34,000 than the rated value (Rs. 15,74,000) of the stores in hand on the 31st March 1929. Out of the difference of Rs. 34,000, a sum of about Rs. 5,000 is debitable to the account of manufacture of bricks. The balance represents loss which is in addition to the loss of Rs. 42,000 already removed from the stock account, though not finally adjusted. The total loss during the year comes to Rs. 71,000 and is due to the following causes :—

	Rs.
(*i*) Due to the writing down of the issue rates so as to accord with the market prices	41,000
(*ii*) Due to the disposal of surplus stores	26,000
(*iii*) Due to the disposal of unserviceable stores	2,000
(*iv*) Due to other causes	2,000
Total	71,000

(*b*) The stores were verified departmentally and the Accounts Officer also exercised an independent test-check. No notable discrepancies were noticed.

(c) The Stock-in-hand is certified to include the following stores :—

	Rs.
(1) Serviceable stores in excess of the requirements for the next 12 months	3,20,600
(2) Unserviceable stores of the value of	10,428
(3) Stores surplus to the requirements of the Department	1,71,500
(4) Electric fans and Regulators borne on stock but in use of the residential and non-residential buildings	5,46,000

E. W. GRINDAL,
Accounts Officer, Central Accounts Office.

I have examined the above and certify as the result of my test audit that in my opinion the account is correct.

LACHHMAN DAS,
Assistant Audit Officer, Delhi Experiments.

MANUFACTURE ACCOUNT FOR 1928-29

Name of Account.	Opening balance.	Value received during the year.	Total	Value utilized during the year.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Collection of Stone for Central building	63,632	—16,192	47,440	47,440	..
2. Collection of water supply and sanitary materials	80	—110	—30	—30	..
3. Collection of materials for electric distribution scheme in New Capital Area	—253	20	—233	—265	32
4. Manufacture of bricks	1,62,377	36,526	1,98,903	2,20,619	—21,716
5. Other items	989	112	1,101	1,101	..
Total	2,26,825	20,356	2,47,181	2,68,865	—21,684

Observations.

Item No. 3.—The balance represents unadjusted value which will be cleared in the next year's account.

Item No. 4.—Operation has been closed. The balance represents difference between operation and outturn which will be adjusted in the next year's account.

H. P. SINHA,
Accounts Officer.

The undersigned has examined the above and certifies as the result of his test audit that in his opinion the account is correct.

LACHHMAN DAS,
Assistant Audit Officer, Delhi Experiments.

IMPORTANT COMMENTS.

Control over expenditure.

The voted expenditure amounted to 115·47 lakhs against the original grant of 138·39 lakhs, thus resulting in a saving of about 17 per cent. of the original grant. The corresponding saving in the previous year was about 40 per cent. The saving is stated to be due mainly to the postponement of certain major works for want of drawings or non-receipt of the required materials. Out of the saving, a sum of 19·22 lakhs was surrendered to Government, leaving a net saving of 3·71 lakhs or about 2·7 per cent. of the total grant.

The Public Accounts Committee in paragraph 66 of their Report on the Accounts of 1926-27 expressed the hope that the Accountant General would be able to record an improvement in regard to control of expenditure in his report for the year 1928-29. From the above figures it will appear that there has been an appreciable improvement this year in the matter of control over expenditure, and the Departmental Accounts Officer considers that, in view of the large number of works and heavy transactions of materials purchased and manufactured by the department, this result is satisfactory.

Loss, or risk of loss, occasioned by neglect of the financial interests of Government.

2. The rules of the Central Government require that rent in respect of public buildings occupied by private persons should be recovered in advance. Disregard of this rule in the Delhi Public Works Department has resulted, or is likely to result, in loss to the State. A few typical cases are given below :—

(*a*) An unorthodox Clerks' Chummery in New Delhi was leased to a certain vendor for six months during the winter season of 1926-27 at a rental of Rs. 1,100. The lessee was to pay in addition the cost of electric current and water consumed according to meter readings. The rent was payable in advance, on the first of each month, in 5 equal instalments of Rs. 220 each, and the charges for electric current and water were payable monthly. The agreement stipulated that if the tenant failed to pay the rent in the manner referred to above, he would be served with a registered notice demanding payment of rent within 24 hours of the receipt of the notice, and, if he failed to pay the rent due or to vacate the premises within the specified time, it would be lawful for Government, or the authorised officer on this behalf, to take the necessary legal steps to recover the rent due, or to secure the vacation of the premises, or both, as the case may be.

The lessee paid the first two instalments of rents as they fell due, but made no further payments of any description. Though the vendor had entered into occupation of the Chummery in October 1926, the formal agreement was executed on 4th March 1927 practically at the close of the season, and the earliest notice demanding payment of the outstanding instalments was sent to him on the same day, *i.e.*, three months after he first failed to pay the monthly instalment due on 1st December 1927. Legal proceedings were about to be instituted against him when he was adjudged insolvent. A sum of Rs. 92 only could be realised as dividend from the Insolvency Court and

the balance of Rs. 1,225, including the cost of water and electric current which became irrecoverable from him, was written off by Government.

It was explained by the Departmental Accounts Officer that as the lessee was housing a number of Government officials, it was not possible to disconnect the electric and water supply during the period of tenancy, nor was it possible within the short time available to secure his eviction from the building through the usual legal channels, and that in order to minimise the risk of similar loss in future, it had been decided to insist on well-known sureties and also to recover the security and the one month's rent in advance.

(*b*) Sums of Rs. 1,887 and Rs. 451 are outstanding against two Gowalas on account of rent of certain stalls allotted to them for the periods from May 1927 to February 1929 and November 1927 to September 1928 respectively. It is reported that no agreements were signed by them before occupying the stalls and that inspite of several reminders, both verbal and in writing asking them to vacate the premises and to pay up the arrears of rent due, one of the Gowalas did not vacate the Stalls till the 24th of July 1929.

The Departmental Accounts Officer explained that the Gowalas could not be ejected from the premises leased to them without legal proceedings and while necessary action was taken in the matter by the Government Pleader, the rent accumulated. Legal proceedings for recovery of the arrears due are now being taken by the Public Works Department.

The loss is due to the delay in the execution of the agreement in (*a*) and the absence of an agreement in (*b*). It is necessary to see that agreements are executed before private parties are allowed to enter into occupation of Government Quarters.

A few other cases were also noticed in which private persons occupying Government buildings had not paid the rent, etc., due, and legal proceedings had eventually to be instituted against them.

Ordering work without settling rates.

3. In the course of audit it was noticed in a Public Works Division that work, costing about Rs. 27,000, of lime plaster to domes, vaults and circular walls of a large building, which represents a major portion of the whole work of this kind, was executed by a contractor although the rates had not been previously settled with him. The rates were settled when only a small portion of the whole work (nearly 1/4th) remained to be done. A sum of Rs. 17,000 was paid before settling the rates and Rs. 10,000 thereafter. The Superintending Engineer stated that the contractor held out for several months for exorbitant rates, and meanwhile the work had to go on, and the Departmental Accounts Officer explained that owing to the peculiar nature of the work, the rates could not be settled pending verification, by analysis, of the labour and materials actually involved in its execution. He added that, in the case of important buildings, cases like this could not be avoided. This procedure is, however, opposed to the recognised principle which requires that no contractor should be allowed to begin any work in the absence of agreement regarding rates.

The same defect was noticed in a few other cases involving smaller amounts ranging from Rs. 1,100 to Rs. 7,700. (S.)

Administration of Stores.

4. The store account appended to the Appropriation Account of this Grant discloses a loss of Rs. ·7 lakh during the year 1928-29, or about 2·7 per cent. of the total value of stock received during the year *plus* the opening balance, as against Rs. 1·3 lakhs during the year 1927-28. The total loss to end of 1928-29 amounts to Rs. 10·4 lakhs.

Of the total value of Rs. 15·81 lakhs of stock in hand at the end of 1928-29, the value of surplus stores is stated to be Rs. 1·71 lakhs, that of stores in excess of the requirements for the next 12 months Rs. 3·35 lakhs (including unserviceable stores Rs. ·10 lakh). The corresponding figures at the end of 1927-28 were Rs. 4·56 lakhs and Rs. 2·28 lakhs.

In his observations appended to the Stores Account, the Departmental Accounts Officer has stated that the loss referred to above was mainly due to the writing down of the issue rates so as to accord with the market prices and to the disposal of surplus and unserviceable stores.

The principal items of loss have been detailed (*vide* observations under Stores Account.

Loss and misappropriation of Government money in an administrative office.

5. On the 12th February 1929 a Pay and Accounts Officer reported to Audit that the Cashier of an office under the Public Works Department had lost a sum of Rs. 3,907 out of the amount drawn on account of pay and allowances of the office staff for January 1929.

After checking the accounts from April 1927 the Accounts Officer in his reports dated 16th February 1929 and 3rd May 1929 intimated that besides the loss of Rs. 3, 907 referred to above, there was a misappropriation by the Cashier amounting to Rs. 1,183, which had been made good.

The circumstances leading to the loss of Rs. 3,907 were not communicated to Audit till the 21st of August 1929 when a copy of the report of the Head of the Department dated the 8th August 1929 addressed to the Government of India was furnished by the Accounts Officer. It was stated in this Report that the Cashier who kept the keys of the Cash Chest had reported on the 4th February 1929 to the effect that, on the 1st February 1929 when making payments to the staff up to a late hour, he forgot to lock up 39 currency notes of Rs. 100 each, which he had in his pocket and which were subsequently lost by him.

Further investigation made into the case by the Accounts Officer disclosed :—

(*a*) that besides the loss of Rs. 3,907 referred to above, the amount misappropriated by the Cashier was Rs. 1,230 instead of Rs. 1,183 as reported before. This amount was made up of the following items :—

	Rs.
(i) Undisbursed pay and allowances of the staff for the month of December 1928 and earlier months	761
(ii) Imprest money	413
(iii) Money received for sale of prints, etc.	56
Total	1,230

and (*b*) that the prescribed rules regarding :—

(i) Maintenance of proper accounts,

(ii) their check by responsible officers, and

(iii) custody of cash,

had been disregarded in certain respects.

It was also reported that the Cashier had made good the whole of the sum of Rs. 1,230 mentioned above and had also produced a sum of Rs. 407 out of the sum of Rs. 3,907 reported to have been lost by him.

In February 1930, the Government of India passed the following orders on the case :—

(i) That, in view of the Public Prosecutor's recommendation that a prosecution should not be launched, the question of the institution of legal proceedings against the Cashier be dropped,

(ii) that the Cashier be dismissed on proved and admitted grounds of misconduct and gross negligence of duty,

(iii) that the Cashier's security deposit of Rs. 500 be forfeited and adjusted against the loss,

(iv) that the loss of the net sum of Rs. 3,000 be written-off, and

(v) that, in view of his long and excellent service, it will be sufficient if the Gazetted Officer in immediate charge of the work of the Cashier is reprimanded and a note to that effect recorded in his confidential records.

The Government of India considered that the case had been handled throughout in a most inefficient manner and expressed displeasure at the serious delay the Head of the Department had allowed to occur in the disposal of the case and at his repeated failure in dealing with reminders from the Government of India and the Accounts authorities. The Government of India added that they had reason to think that, had the matter been handled promptly and expeditiously, as it should have been, and the police asked to make an investigation at once, it would have been possible to secure a conviction against the Cashier. (P.)

CAPITAL OUTLAY ON BOMBAY LAND SCHEME.

ACCOUNT—of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Appropriated, for Expenditure on CAPITAL OUTLAY ON BOMBAY LAND SCHEME.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by Reappropriation withdrawal, or surrender.	Remainder unadjusted +or—.
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "60-C.—CAPITAL OUTLAY ON BOMBAY LAND SCHEME":					
A.—Cost of Land:					
Rs. *O. 2,05,22,000* *(a)* *S. —2,05,22,000*	..	..	..	..	..

The original appropriation was intended to meet the payment which was expected to be made to the Government of Bombay for reclaimed land at Colaba to be taken over for the use of the Military Department. As however, the area was not ready for transfer to the Military authorities during 1928-29, the full provision was surrendered to the Government of India.

(a) Sanctioned on 25th March 1929.

GRANT NO. 93.—INTEREST FREE ADVANCES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for the INTEREST FREE ADVANCES.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Advances Repayable, India—Excluding all book-keeping adjustments and advances on which interest is charged:					
A. 1.—Civil Advances .	68,65,000	61,40,882	—7,24,118	—1,03,000	—6,21,118
The estimate was based on past actuals. The net savings after reappropriations accrued mainly under "Objection Book Advances" in India (2 lakhs), Indian Stores Department (Rs. 20,000), N.-W. F. Province (Rs. 40,000), Madras (Rs. 1,40,000), United Provinces (Rs. 50,000) and Punjab (Rs. 1,30,000).					
A. 2.—Advances Recoverable, Posts and Telegraphs .	17,20,000	9,41,570	—7,78,430	—4,00,000	—3,78,430
The budget provision was based on past actuals which included book adjustments. The revised figure was accordingly reduced to Rs. 13,20,000 in the absence of any definite data.					
A. 3.—Advances Recoverable, Military	51,000	18,609	—32,391	..	—32,391
The expenditure did not come up to Budget anticipation as there were lesser advances under this head.					
A. 4.—Advances Recoverable, Railways	1,02,000	1,09,810	+7,810	+53,000	—45,190
The additional amount of Rs. 53,000 was allotted at the instance of the Railway Board to cover anticipated excesses in the Office of the Director, Railway Clearing Accounts. It, however, transpired that there were fewer applications than anticipated.					
B.—Advances Repayable, England—excluding all book-keeping adjustments	27,000	7,553	—19,447	—1,000	—18,447
The provision was not fully utilised					
C.—Bronze Coinage Account:					
C. 1.—Bronze Mintage Account—Purchase of metal	1,47,000	35,463	—1,11,537	—58,000	—53,537
The saving occurred chiefly in Bombay (Rs. 1,00,000 for purchase of Copper). Coinage was closed in the Bombay Mint in November with the starting of the silver refinery and no purchase of metal was therefore required. This was not anticipated when the estimates were framed.					
C. 2.—Profit on Bronze Coinage Account—Charges for destruction of Coins .	1,16,000	1,50,771	+34,771	+9,000	+25,771
Excesses due to larger receipts of uncurrent coin in the Mints than what was assumed in the Budget. Estimates under this head can only be tentative.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Nickel Coinage Account:					
D. 1.—Profit on Nickel Coinage Account:					
D. 1 (1).—Charges for destruction of coins .	1,10,000	1,57,686	+47,686	..	+47,686
	See C. 2.				
D. 1 (2).—Loss on sale of surplus metal . .	2,57,000	—34,299	—2,91,299	+49,000	—3,40,299

The large saving is due to a credit of Rs. 3,53,113 appearing late in the London accounts and the adjustments in India being more towards the close of the year. The saving was however partly counterbalanced by an increase in the book loss on 47½ tons sold to Ishapur Factory which was not provided for in the budget.

Total .	93,95,000	75,28,045	—18,66,955	—4,51,000	—14,15,955

GRANT No. 94.—LOANS AND ADVANCES BEARING INTEREST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1929, compared with the Sum Granted, for LOANS AND ADVANCES BEARING INTEREST.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted +or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government:					
A. 1.—Advances to the Provincial Loans Fund:					
Rs. O. 6,86,95,000 (a) S. 4,31,14,000	11,18,09,000	11,14,08,000	—4,01,000	—45,39,000	+41,38,000

The original budget grant based on the estimates of the advances required, and repayments to be made, by Provincial Governments during the year. The supplementary grant of Rs. 4,31,14,000 was obtained to meet (*i*) additional advances aggregating Rs. 135 lakhs granted to the United Provinces Government on account of Taccavi loans for the purchase of seed, etc. (Rs. 1,20,00,000) and for capital expenditure on the Sarda Canal (Rs.15,00,000), (*ii*) an additional advance of Rs.1,00,00,000 to the Punjab Government for capital expenditure on Irrigation works and (*iii*) postponement of the re-payment of Rs. 2,05,00,000 by the Bombay Government. The net excess in column 6 was mainly due to an advance of Rs. 53,00,000 to the United Provinces Government sanctioned after the close of the year, but as on 31st March 1929, to cover the overdrawal by the Local Government on the 31st March 1929.

A. 2.—Loans to Indian States, Local Funds, etc.:					
A. 2 (1).—Loans to Indian States . . .	1,28,53,000	1,55,86,652	+27,33,652	+20,47,992	+6,85,660

Excess due to the following loans granted by the Government of India which could not be foreseen at the time the estimates were prepared, *viz.*, Khairpur State (2 lakhs), Phaltan State (3 lakhs), Bhopal Durbar (2 lakhs) and Bharatpur (13 lakhs). The remaining excess of Rs. 6,85,660 was chiefly due to the excess of Rs. 10,70,000 in the loan granted to the Bhawalpur State partly counterbalanced by savings due to the utilisation in part only of the funds provided for loans to Bharatpur and Bhopal.

A. 2 (2).—Loans to Land holders and other Notabilities . . .	35,000	2,91,084	+2,56,084	+2,60,000	—3,916

Due to the grant of a loan of Rs. 25,000 to Sultan Hassan Ali Khan of Boi in the Hazara District and of Rs. 2½ lakhs to Nawab Habibulla of Dacca.

A. 2 (3).—Loans to Mofussil Municipalities . .	2,50,000	..	—2,50,000	—2,50,000	..

The saving is due to the non-utilisation of the provision of Rs. 2½ lakhs for the Bangalore Municipality.

A. 2 (4).—Regimental and other loans, Military .	10,000	..	—10,000	—10,000	..

The provision was intended to meet unforeseen demands. No expenditure was incurred against this provision.

(a) Voted by the Legislative Assembly on 18th February 1929.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government :—*concld.*					
A. 2 (5).—Advances under special laws . .	20,000	..	—20,000	—12,000	—8,000

Rs. 12,000 of the savings was reappropriated to meet excesses under A. 2 (7) and A. 3(4) and the balance represents expenditure anticipated by the Commissioner, Ajmer which, however, was not actually incurred during the year.

A. 2 (6).—Advances to cultivators . . .	4,93,000	7,92,668	+2,99,668	+2,81,000	+18,668

The total excess anticipated under the head for increased taccavi advances due to failure of crops was about Rs. 4,90,000, *viz.*, North-West Frontier Province (Rs. 4 lakhs), Delhi (Rs. 60,000) and Baluchistan (Rs. 30,000). The actuals however did not come upto expectation and a sum of Rs. 2 lakhs was accordingly surrendered to Government .

A. 2 (7).—Miscellaneous Loans and Advances		29,842	+29,842	+36,000	—6,158

Expenditure under the head was not foreseen while framing the estimates. A sum of Rs. 36,000 was however provided by reappropriation of savings under other heads in the course of the year. Rs. 23,000 was allotted to Burma for expenditure in connection with the redemption of slaves in the Hukawng Valley. The small savings after reappropriation occurred chiefly in Bombay due to the fact that loans were not drawn to the extent anticipated.

A. 2 (8).—Loans to Port Funds		15,00,000	+15,00,000	+15,00,000	..

Represents charges on account of the centralization of the advances to the Port Commissioner, Chittagong, as a result of the declaration of the Chittagong Port as a major port with effect from 1st April 1928.

A. 3.—Loans to Government Servants :					
A. 3 (1).—House building Advances . .	19,27,000	15,52,236	—3,74,764	—9,939	—3,64,825

The savings were distributed over almost all the Provinces except Madras, United Provinces, Burma and Assam. On the progress of actuals it was assumed that expenditure will come up almost to budget expectation. It however transpired that savings accrued for the following reasons :—

(*a*) Advances sanctioned not having been paid, as the conditions governing the grant were not fulfilled.

(*b*) Advances sanctioned having subsequently been cancelled.

(*c*) Full amount of advances sanctioned having not been withdrawn during the year.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government:—*concld.*					
A. 3.—Loans to Government Servants—*concld.*					
A. 3 (2).—Advances for purchase of Motor Cars .	39,05,000	37,78,622	—1,26,378	+19,909	—1,46,287

Taking into account the reappropriation of Rs. 1,69,909 the actual savings under the head amounted to Rs. 2,96,287. A sum of Rs. 1½ lakhs was however surrendered to Finance Department towards the close of the year and the net savings to the extent of Rs. 1½ lakhs are chiefly accounted for in the departmental estimates, *viz.*:—

	Thousands.
Posts and Telegraphs	50
Railway	75
Army	45

This was counterbalanced by small increases in the Provinces.

A. 3 (3).—Advances for purchase of other conveyances . . .	6,97,000	4,72,780	—2,24,220	—97,505	—1,26,715

Net saving due to lesser demand than was anticipated.

A. 3 (4).—Passage Advances	1,58,000	81,595	—76,405	—13,050	—63,355

Savings due to the demand for advances for passage being less than was anticipated.

B.—Reserve	10,00,000	..	—10,00,000	—8,41,407	—1,58,593

The following allotments were sanctioned out of the Reserve provision of 10 lakhs :—

(1) 6,86,992 to A. 2 (1).
(2) 27,000 to A. 2 (2).
(3) 60,000 to A. 2. (6).
(4) 5,065 to A. 3 (1).
(5) 35,000 to A. 3 (2).
(6) 11,000 to A. 3 (3).
(7) 16,350 to A. 3 (4).

Total .	13,31,57,000	13,54,93,479	+23,36,479	—16,28,000	+39,64,479

Statement of Loans and Advances by the Central Government showing the amounts Advanced and Repaid during each financial year (from 1921-22 to 1928-29) and the Balances of such Loans, etc., at the commencement and close of each year.

	Balance on 1st April.	Amount Advanced during the year.	Amount Repaid during the year.	Balance on 31st March.
	Rs.	Rs.	Rs.	Rs.
1921-22 . . .	9,08,72,250	33,59,848	32,12,613	9,10,19,485
1922-23 . . .	9,10,19,482	12,07,493	32,49,831	8,89,77,144
1923-24 . . .	8,89,77,143	44,39,340	41,14,410	8,93,02,073
1924-25 . . .	8,93,02,073	1,62,37,818	39,68,759	10,15,71,131
1925-26 . . .	1,17,51,42,264	9,92,89,477	1,00,44,869	1,26,43,86,872
1926-27 . . .	1,26,38,76,025	7,43,00,785	1,54,24,159	1,32,27,52,651
1927-28 . . .	1,32,47,04,214	8,80,55,035	1,03,06,655	1,40,24,52,594
1928-29 . . .	1,40,24,52,592	13,54,94,668	82,70,618	1,52,96,76,642

IMPORTANT COMMENTS.

Provincial Loans Fund.

No audit comments could be offered in the last report on the Report of the Government of India on the working of the Provincial Loans Fund during 1927-28, as the Report was not then published.

The Report was subsequently issued and audit comments thereon were submitted to the Public Accounts Committee in the form of a Memorandum (*vide* Appendix VII to the Report of the Public Accounts Committee on the Accounts of 1927-28, Volume I).

The Committee discussed the points raised by audit and it was explained that the question of the rules for fixing rates of interest under the Provincial Loans Fund was being considered by the Government of India in consultation with the Provinces.

Paragraph 9 of the Government of India Finance Department Resolution No. D.-1250-F., dated 25th March 1925, constituting the Provincial Loans Fund requires that " no advances will be made out of the Fund to any Provincial Government which do not provide annually out of their ordinary revenues sums sufficient to redeem within a period not exceeding 80 years from the date when they were originally borrowed, any loans or advances which they may from time to time obtain or have obtained from any source other than the Fund. This condition, however, does not apply to pre-Reform Irrigation debt."

The annual Report on the working of the Provincial Loans Fund during 1925-26 did not, however, show whether this condition had been fulfilled in respect of advances made from the Fund during that year. An enquiry was made by audit on the subject in 1927 *vide* paragraphs 111 and 3 on pages 71 and 664 of the Appropriation Accounts for 1926-27 and 1927-28 respectively, but the final reply of the Government of India has not yet been received.

The report of the Government of India on the working of the Provincial Loans Fund during 1928-29 has not yet been issued. Any comments on this report which audit finds it necessary to make will, therefore, appear in the next report on Appropriation Accounts.

Money drawn in advance of requirements.

2. An Officer drew an advance of Rs. 5,000 for the purchase of a motor car on 1st October 1928. In reply to an enquiry on 23rd November 1928 as to the actual date of purchase of the car, the officer replied that the purchase had not yet been effected for want of further information concerning the car and that the car he required would probably have to be imported. He was again addressed on the 14th December 1928 and asked to explain, with reference to a well-known rule, why he drew the advance when it was not required for immediate disbursement, to which he replied that (*a*) he had proceeded to Bombay to purchase a car but did not like the

model he saw there and that (*b*) he intended seeing another on the 22nd December 1928 and that if he did not like it, the advance would be refunded. Eventually, the advance together with interest was refunded into the treasury on the 11th January 1929. The case was reported to the local Government concerned who remarked that the officer should have taken care to make himself acquainted with the rules before he drew the advance and that as he had paid interest on the full sum advanced, no further action was necessary.*

*Accountant General, Central Provinces.

INDEX.

PAGES.

A

Abandoned claim of Government in connection with rent of residential buildings . . 608
Abandonment of prescribed system of accounts . . 618
Account and Audit, Civil Offices of . 148

Account of—
- Aided institutions . . . 5
- Depreciation Fund of the Government of India Press, Aligarh 348
- Depreciation Fund of the Government of India Press, Calcutta 346
- Depreciation Fund of the Government of India Press, Delhi . 347
- Depreciation Fund of the Government of India Press, Simla . 349
- Payments for cultivation of opium 87
- Payments for leaves and trash . 88
- Payments to States in Malwa . 87

Action taken on—
- Appropriation Report for 1922-23 32
- Audit Report for 1922-23 . 32
- Audit Report for 1923-24 . . 32
- Audit and Appropriation Accounts for 1924-25 . . 32
- Audit and Appropriation Accounts for 1925-26 33
- Appropriation Accounts and Report thereon for 1926-27 . 34
- Appropriation Accounts and Report thereon for 1927-28 . 37

Actuary to the Government of India . 254
Administration of Grant . . 173, 557
Administration of Justice . . 152
Administration of stores . . . 665
Age of consent Committee . . 382
Agriculture 224
Agricultural Institute, Pusa, and Central Bureau of Animal Husbandry 224
Aided institutions, Accounts of . 5
Ajmer-Merwara . . . 483
Anand Creamery 231
Andamans Bakery . . . 515
Andamans and Nicobar Islands . 497
Do. Butchery . . 523
Appropriation Accounts (General remarks) 2
Appropriation Accounts with comments thereon 40
Appropriation Accounts—Grand Summary 40
Archæology 189
Army Department . . . 140
Asiatic Society of Bengal . . 195
Audit 146
Audit of receipts and stores . . 33
Auditor General 146
Authorisation of expenditure by the Governor General . . . 19
Auxiliary Committee . . . 382
Aviation 241

PAGES.

B

Bacteriological Laboratories . . 219
Bacteriological Laboratory, Muktesar 235
Baluchistan 437
Bakery Andamans . . . 518
Bangalore 625
Baroda Cantonmen) Police . . 153
Bengal Nizamat Family Pensions . 624
Bengal Pilot Service . . 155
Bhonsla Family Pensions . . 622
Bhutan Durbar Subsidy . . . 600
Bose Institute Trust Fund . . 199
Bose Research Institute, Calcutta . 195
Botanical Survey 182
Bounties, Statement showing details of 240
Bureau of Public Information . . 124

C

Capital Outlay on Bombay Land Scheme 667
Capital outlay on Currency Note Printing Press . . . 646
Capital Outlay on Security Printing 640
Capital Outlay on Vizagapatam Harbour 648
Carnatic stipends 621
Cases in which approval of the Standing Finance Committee is necessary, but has not actually been obtained . 4
Cattle Breeding Farm, Imperial, Karnal 226
Census 255
Central Asian Antiquities, Collection and arrangement of . . 191
Central Board of Revenue . . 144
Central Cotton Committee, Indian . 228
Central Forms Stores . . . 333
Central India 558
Central Museum 195, 202
Central Printing Office . . . 332
Central Publication Branch . . 333
Central Research Institute, Kasauli . 219
Central Research Institute, Kasauli—Statement showing financial result of the sale of vaccines, sera, etc., at 222
Central Research Institute, Kasauli—Statement showing proportionate expenditure of 223
Central Research Institute, Kasauli—Store Account of Vaccines, Sera, etc. at 223
Central Stamp Office, Calcutta—Administrative charges of . . 89
Central Stamp Store, Capital Expenditure on 90
Changes in—
- Account classification 5
- Classification from Non-voted to voted 6
- Classification of expenditure from Provincial to Central . 6
- Classification which affected estimates 7
- Form of the Accounts and Report 4
- Number of grants or appropriations. 5

PAGES.

Changes of the year under report . 4
Charges for remittance of treasure . 276
Chemical Examiner . . . 209
Chitral Scouts . . . 422
Cinchona Bark, Store Accounts of . 186, 187
Cinchona Plantation . . . 182
Cinematograph Committee . . 382
Civil Veterinary Services . . 235
Civil Works 284
Civil Works, Statement of expenditure on new works 305
Civil Works, Store Account of . . 319
Coal Depot, Bushire . . . 254
Coal Dust Committee . . . 382
Collection of Income-tax . . . 64
Commerce Department . . 139
Commercial Intelligence and Statistics 243
Commission to Lambardars . . 84
Committee on Public Accounts—
Constitution and functions of . 1
Commuted value of pensions . 653
Comparison of figures of Profit and Loss Account with those of the Administration Report . . 261
Conference on Import and Export prohibitions 576
Conservation of ancient monuments . 189
Consolidated Statement of Grants and Expenditure in India and England . 22
Constitution and functions of the Committee on Public Accounts . 1
Control over expenditure 14, 396, 496, 663
Controller and Deputy Controllers of the Currency 272
Controller of Patents and Designs . 253
Cost of gazetted establishment employed in collection of Revenue 269, 270, 271
Cotton Cess Staff 232
Cotton Committee, Indian, Central . 228
Council of State 119
Currency 272
Currency, Controller and Deputy Controllers of 272
Currency Note Printing Press . . 275
Currency Note Printing Press, Capital outlay on . . . 646
Currency Offices 273
Customs 49

D

Defective Control, Instances of . 15, 104
Delay, in submission of payees' receipt 608
Delhi 464
Delhi Capital Outlay . . . 656
Delhi Capital, Store Account of . 661
Delhi Family Pensions . . . 623
Delhi University Committee 382
Demands for Grants . . . 2
Department of Education, Health and Lands . . . 130
Department of Industries and Labour 143

PAGES

Depreciation Fund Account of—
Government of India Press, Aligarh 348
Government of India Press, Calcutta 346
Government of India Press, Delhi 347
Government of India Press, Simla 349
Deputation of Educational experts to South Africa 382
Deputation to East Africa . . 382
Deputation to South Africa, . . 382
Desmukhs and Despandias in Berar, Pensions to 623
Direct access of the Auditor General to the Secretary of State . . 33
Disregard of financial interest of Government 268, 364
Distinction between matters relating to voted and non-voted subjects . 2
Double payment of a bill due to neglect of rules 321, 590
Double Provision 17
Duleep Singh, Maharaja, Pensions to the family of 624

E

East African Deputation . . 382
Ecclesiastical 584
Ecclesiastical Rules, revision of 36
Economy effected at the instance of audit 651
Education 203
Education, Health and Lands Department of 130
Embezzlements, Frauds and 21, 55, 279
Emigration—External . . . 247
Emigration—Internal . . . 245
Enquiry, Special Commission of . 368
Excesses over—
Non-voted Appropriations . 42
Voted grants 41
Executive Council 118
Expenditure incurred for purposes not approved of or specifically disapproved of by the Legislative Assembly or the Standing Finance Committee 19
Expenditure in England under the control of the High Commissioner 578
Expenditure in England under the control of the Secretary of State 573
Experimental Fruit Farm, Quetta . 463
Explosives 253

F

Farm, Imperial Cattle Breeding, Karnal 226
Faulty administration of Grant 55, 166, 277, 304
Finance Department . . . 132
Financial interests of Government Disregard of 268, 364
Financial Irregularity (General remarks) 21

PAGES.

Foreign and Political Department 121
Forest 91
Forest Capital outlay 641
Forestry Committee 382
Forest Research Institute . . . 91
Frauds and embezzlements . . 21, 55, 279
Frontier Watch and Ward . . 610
Fumigation of American Cotton . . 232

G

Gain or Loss by Exchange . . 19
General remarks 2
General review of the results of Appropriation Audit 8
Geological Survey 180
Ghazipur Opium Factory . . . 84
Governor-General—Staff, Household and Allowances of the . 114
Government Test House . . . 258
Government Test House, Profit and Loss account of 265
Grand summary of Appropriation Accounts by Grants . . . 40
Grants reduced by the Assembly . 19
Grants-in-aid, Subsidiary accounts for 5

H

Higher Audit 268
High Commissioner, Expenditure in England under the control of the 578
Home Department 123
Hyderabad 568

I

Imperial Cattle Breeding Farm, Karnal 226
Imperial Institute of Animal Husbandry and Dairying, Bangalore . 229
Imperial Institute of Animal Husbandry and Dairying, Wellington . . 230
Imperial Library 252
Imperial Serologist 208
Improvement of audit checks on customs receipts 37
Income and Expenditure account of Bose Institute 196
Income tax 64
Indian Association for the cultivation of Science 195
Indian Audit Department, Officers of 147
Indian Central Committee . . . 382
Indian Central Cotton Committee . 228
Indian Delegation to League of Nations 370, 382
Indian Delegation to East Africa . 382
Indian Deputation to South Africa . 382
Indian Institute of Science, Bangalore 195
Indian Research Fund 221
Indian School of Mines 239
Indian Soldiers' Board 379
Indian State Forces, Charges for organising 602
Indian States Committee . . . 382

PAGES.

Indian Statutory Commission . 373, 382, 577
Indian Stores Department . . 256
Indian Stores Department—Review of financial position . . 269
Indian Trade Commissioner and Establishment in London . . 581
Indian War Memorial 254
Industries 238
Inspection Circles (Indian Stores Department) 257, 270
Industries and Labour, Department of 143
Instances of defective control . . 15
Institute of Animal Husbandry and Dairying, Imperial, Bangalore . 229
Institute of Animal Husbandry and Dairying, Imperial, Wellington . 230
Intelligence Bureau, Home Department 124
Interest-free Advances . . . 668
Interest on Miscellaneous Obligations 109
Interest on Ordinary Debt and Reduction or Avoidance of Debt 105
International Labour Conference 368, 382, 576
International Relief Union . . 576
Introductory 1
Inventory of Government property, buildings 32
Irregular expenditure of public money 463, 544
Irrigation, Navigation, Embankment and Drainage Works—charged to Revenue 94
Irrigation Works—not charged to Revenue 643

J

Joint Stock Companies . . . 250

K

Kabul Legation 592
Keeper of Records, Office of the . 131
Khurda Family Pensions . . . 623
Kurram Militia 423
Karachi Air Service 178

L

Labour Conference, International 368, 382, 576
Lady Hardinge Medical College, Delhi, Grant-in-Aid to 478
Land Customs Charges 52
League of Nations 382, 574
Leave Salaries—Provision for . . 14
Leave rules, Amendment and simplification of 32
Legislative Assembly 120
Legislative Bodies 119
Legislative Department . . . 128
Loans and Advances bearing Interest 670
Local Clearing Office 378

PAGES.

Loss—
By fraud 106
Due to carelessness and neglect of rules 278
Due to theft 279
Loss on coinage 282
Loss or risk of loss occasioned by neglect of financial interests of Government 83, 663
Loss or Gain by Exchange . . . 19
Loss or risk of loss in the arrangements for the supply of furniture . 321
Losses 67, 81, 86, 172, 211, 234, 635
Losses of stock or store 364, 661
Lump cuts by the Finance Department 14

M

Maharaja Dulcep Singh, Pensions to the family of 624
Maharaja Prabhu Narain Singh Bahadur of Benares, Pensions to . . 622
Mahratta Salianadars, Pensions to . 623
Malwa Bhil Corps 604
Manufacture account 662
Mathematical Instrument Office . 168
Medical Research Institute Committee 371, 382
Medical Services 205
Mekran Levy Corps 452
Metallurgical Inspectorate . 258, 271
Do. Profit and Loss account of 266
Meteorology 175
Mewar Bhil Corps 604
Military Finance 133
Mina Corps 552
Mines 194
Mint 281
Misappropriation of Government money 321, 665
Miscellaneous 367
Miscellaneous Adjustments between Central and Provincial Governments 386
Miscellaneous Departments . . 252
Miscellaneous Irregularities . . 267
Misclassification in accounts . . 17
Money drawn in advance of requirements 673
Moplah settlement, exhibition of expenditure under a separate sub-head 35
Motor mail service 607
Muscat subsidy 600
Museum, Central 195, 202
Mysore Family Pensions . . . 621

N

Nagpur Buranshah Family Pensions . 621
New Services 17
New sub-heads 5
Nizamat Family Pensions . . 622
New works—detailed statement of 305, 320, 615, 650

PA

Northern India Salt Revenue Department . . . . . .
North-East Frontier, Charges on .
North-West Frontier, Charges on .
North-West Frontier Province .

O

Object of the Report . . . .
Observatory—
Agra Aerological . . . .
Kodai Kanal . . . . .
Others . . . . . .
Observatory and Office—
Bombay . . . . . .
Madras . . . . . .
Opium . . . . . .
Opium Committee . . . . .
Ordering work without settling rates . . . . . .
Other Scientific Departments .
Oudh Family Pensions . . . .
Oudh Wasika Pensions . . . .
Outstanding claims against a foreign Government . . . . .
Outturn of the year . . . .
Overbudgeting . . 55, 68, 142,

P

Pasteur Institute, Grants-in-aid for .
Patents and Designs, Controller of .
Payments to provincial Governments on account of Administration of Agency Subjects .
Percentage of savings for certain voted grants for the preceding three years . . . . . .
Pilot Service, Bengal . . . .
Points outstanding from previous reports . . . . . .
Police . . . . . .
Political . . . . . .
Ports and Pilotage . . . .
Prabhu Narain Singh Bahadur, Maharaja of Benares—Pensions to .
Profatory Remarks . . . .
Press, Government of India—
Aligarh . . . . . .
Calcutta . . . . . .
Delhi . . . . . .
Simla . . . . . .
Profit and Loss Account of—
"Ahmedi" S. S. . . . .
Bakery . . . . .
Central Stationery Office . .
Dairy Farm—Andamans . .
Fruit (Experiment Station) Firm, Quetta . . .
Government Test House . .
Indian Stores Department .
Inspection Circle . .
"Maharaja" S. S. . .
Messrs. Martin and Co.'s Agency .
Metallurgical Inspectorate .
Purchase Branches . . .
Slaughter House . . .

PAGES.

Pro forma and Subsidiary Accounts Andamans 544
Pro-rata distribution of establishment and tools and plant charges—Civil Works 304
Provincial Loans Fund 673
Provision for leave salaries . . 14
Public Accounts Committee, Constitution and functions of . . . 1
Public Health 216
Public Information Bureau . . 124
Public Service Commission 126
Public Works Demands 20
Purchase Circle 257, 269
Purchase of material in excess of requirements and to avoid lapse of budget grant 496

Q

Quetta, Experimental Fruit Farm 463
Quinine Sulphate, Statement of . 185

R

Rajputana 545
Reappropriation from one voted grant to another . . . 19
Reappropriation from voted to non-voted 19
Refunds 387
Regulation of pay of officers in Survey of India 173
Reserve, Civil Works, operations on . 301
Reserve, Frontier Watch and Ward, operations upon 614
Reserve, Irrigation, operations upon . 101
Reserve, Statement showing allotments from (Grant 72—Miscellaneous) 383
Restoration of grants not assented to by the Assembly . . . 19
Review of financial position . . 269
Road Development Committee . . 382
Royal Commission on Agriculture 370, 382, 576

S

Salt 69
Satara Pensions 622
Savings { Voted Grants . 9, 10
Savings { Non-voted Appropriations 11
Sea Customs Act, amendment of . 32
Sea Customs charges at the Ports . 49
Secretary of State, Expenditure in England under the control of the 573
Security Printing Press charges . 640
Security Printing, Capital outlay on 640
Separation of Accounts from Audit 134
Serologist, Imperial . . . 208
Soldiers' Board, Indian . . . 379
Special Commissions of Enquiry . 368
Staff, Household and Allowances of the Governor-General . . 114
Stamps 89

PAGES.

Statement, Consolidated — of Grants and Expenditure in India and England 22

Statement of—
Bounties paid 240
Loans and Advances . . . 672
New Works . 76, 305, 320, 615, 650
Proportionate expenditure of Central Research Institute . 223
Expenditure of indirect charges of X-Ray Institute . . 213, 215

Statement of—
New Works 320
Quinine Sulphate 185
Stores at the X-Ray Institute . 213, 215
Vaccines, Sera, etc. 222
Value of stores realised, publications sold and printing work done 350
Statement showing allotments from Reserve under "Miscellaneous" . 383
Stationery and Printing . . . 331
Stationery Office 331
Do. Stores 332

Stock Account of—
Cinchona bark, at Mungpoo . 186
Cinchona bark at Naduvattam . 187
Cinchona cultivation, Mergui District 187

Store Account of—
Central Stationery Office, Calcutta 351
Cinchona bark at the Cinchona Plantations, Mergui . 187
Civil Works 319
Delhi Capital Outlay . . . 661
Government of India Forms Press, Calcutta 354
Government of India Press, Aligarh 360
Government of India Press, Calcutta 356
Government of India Press, Delhi 358
Government of India Press, Simla 362
Irrigation, Navigation, etc. . . 103
Northern India Salt Revenue Department 77
Other Salt Sources 82
Vaccines, Sera, etc. 223
Vizagapatam Harbour . . . 650
X-Ray Institute 213, 215
Sub-heads, New 5

Subsidiary Accounts for—
Andaman and Nicobar Islands . 544
Bose Research Institute . . 201
Stationery and Printing . . 366
Sugar Bureau 227
Sugar Cable Service . . . 231
Sugar-cane Station, Coimbatore . 227
Superannuation Allowances and Pensions 323

PAGES.

Supplementary grants obtained during the year 17
Do. (Voted) which proved to be unnecessary 17
Do. appropriation (Non-voted) do . . 18
Surat Nawab's Family Pensions . . 622
Surrenders from voted grants . . 13
Survey of India 167
Syed Ahmad Shah of Meerut, Pensions to 622

T

Table of Contents ii
Tanjore Pensions 621
Tariff Board 369, 382
Taxes on Income 64
Territorial and Political Pensions 621
Test House, Government 258, 270
Tochi Scouts 424
Trade Mission 382
Trading Account (Pro forma of—
Government of India Forms Press, Calcutta . . . 355
Government of India Press, Aligarh 361
Government of India Press, Calcutta . . . 357
Government of India Press, Delhi 359
Government of India Press, Simla 363
Trading and Profit and Loss Account of—
Andamans Bakery . . . 518
Do. Butchery . . . 528
Translator's Department . . 129
Treatment of Gross and Net Grants in the Demands for Grants or Appropriations . . . 5

U

Universities—Grants-in-aid to . . 203
Unprofitable outlay on a motor Mail Service 607

V

Vaccines, Sera, etc.—
Financial results of the sale of . 222
Store Account of . . . 223
Proportionate expenditure, Statement of . . . 223
Vizagapatam Harbour—Capital Outlay on 648
Vizagapatam Harbour—Progress of Expenditure on . . . 652
Voted and Non-voted subjects—distinction between 2

W

Want of care to safeguard the financial interest of Government . 21
War Memorial, Indian . . . 254
Western India States Agency . 636
Works, Detailed statement of expenditure on—
Civil Works . . . 305
Frontier Watch and Ward . . 615
Irrigation 103
Salt 76
Wrong provision . . . 16

X

X-Ray Institute, Dehra Dun . . 210
Do. Financial Results of . . 212, 214
Do. Statement showing the expenditure as indirect charges on the stores in the . . . 213, 215
Do. Store Account of . . 213, 215

Z

Zhob Levy Corps . . . 451
Zoological Survey . . . 188

GIPD—205 CPB(P)—29-4-30—451.